

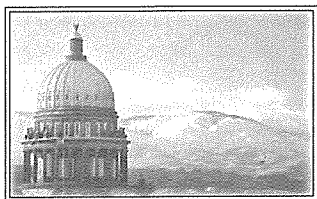
# Single Audit Report

*For the Fiscal Year Ended June 30, 2009*



## State of Idaho

*Legislative Services Office – Audits Division*



# Legislative Services Office Idaho State Legislature

*Serving Idaho's Citizen Legislature*

**Jeff Youtz**  
Director

April 9, 2010

Honorable C.L. "Butch" Otter, Governor  
Honorable Members of the Idaho State Legislature  
Honorable Donna Jones, State Controller

We are pleased to submit the statewide *Single Audit* of the State of Idaho covering the fiscal year ended June 30, 2009. This report complies with the audit requirements placed on the State of Idaho as a condition for receiving \$2.6 billion in federal assistance (colleges and universities, Idaho Housing and Finance Association, and Idaho Individual High Risk Reinsurance Pool are reported separately).

Idaho does a good job administering its federal funds in compliance with applicable laws and regulations. Questioned costs for fiscal year 2009 totaled \$7,900,000, although several issues are reported for which questioned costs could not be determined.

The federal audit requirements are contained in Title 31, Chapter 75, United States Code, as amended by the Single Audit Act Amendments of 1996. The objectives of the Single Audit Act are:

- To improve the financial management of state and local governments with respect to federal financial assistance programs through improved auditing.
- To establish uniform requirements for audits of federal financial assistance provided to state and local governments.
- To promote the efficient and effective use of audit resources.
- To ensure that federal departments and agencies, to the maximum extent practicable, rely on and use audit work performed pursuant to the requirements of the Single Audit Act.

The Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, was issued to facilitate the implementation of the Single Audit Act as amended in 1996. OMB *Circular A-133* places the responsibility for identifying major programs to audit on the auditor. A risk-based approach, which considers current and prior audit experience, federal oversight, and inherent risk, is used to identify major programs. All audit issues are in the section entitled "Auditor's Results." Internal control weaknesses and compliance issues related to federal awards are included in the subsection entitled "Federal Findings and Questioned Costs."

**Mike Nugent, Manager**  
Research & Legislation

**Cathy Holland-Smith, Manager**  
Budget & Policy Analysis

**Don H. Berg, Manager**  
Legislative Audits

**Glenn Harris, Manager**  
Information Technology

This document contains the following reports and schedules:

- Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB *Circular A-133*.
- Supplementary Schedules of Expenditures of Federal Awards
- Auditor's Results (schedules of current and prior federal findings and questioned costs)

The complete *Comprehensive Annual Financial Report (CAFR)*, which includes the State's basic financial statements, can be obtained from the Idaho Office of the State Controller (208-334-3100) or accessed on its Web site at [www.sco.idaho.gov](http://www.sco.idaho.gov).

Internal control weaknesses and compliance issues related to the basic financial statements are reported in the statewide *Internal Control Report*. The report can be obtained from the Legislative Services Office (208-334-2475) or accessed on its Web site [www.legislatureidaho.gov/audit](http://www.legislatureidaho.gov/audit).

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a long horizontal flourish extending to the right.

Don H. Berg, CGFM, Manager  
Legislative Audits Division

**STATE OF IDAHO  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**TABLE OF CONTENTS\***

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB <i>Circular A-133</i> .....	1
--	---

**SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

Schedule of Expenditures of Federal Awards by Federal Agency .....	3
Schedule of Expenditures of Federal Awards by State Agency .....	12
Notes to Supplementary Schedules of Expenditures of Federal Awards.....	21

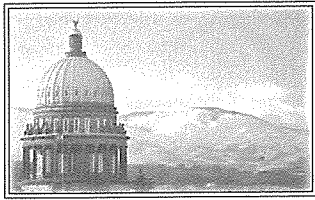
**AUDITOR'S RESULTS**

Summary of Auditor's Results .....	29
Schedule of Federal Major Programs .....	30
Schedule of Federal Findings and Questioned Costs.....	31
Federal Findings and Questioned Costs .....	32
Schedule of Prior Federal Findings and Questioned Costs.....	45
Prior Federal Findings and Questioned Costs .....	46

**APPENDIX A**

Responses from Agencies to the Findings and Recommendations in this Report .....	54
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\*The State's basic financial statements are included in the *Idaho Comprehensive Annual Financial Report (CAFR)* published in conjunction with this *Single Audit Report* by the Office of the State Controller. The *CAFR* can be obtained from the Office of the State Controller (208-334-3100) or accessed on its Web site at [www.sco.idaho.gov](http://www.sco.idaho.gov).



# Legislative Services Office Idaho State Legislature

*Serving Idaho's Citizen Legislature*

**Jeff Youtz**  
Director

April 9, 2010  
December 16, 2009

Independent Auditor's Report on  
Compliance with Requirements Applicable to  
Each Major Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133

Honorable C.L. "Butch" Otter, Governor  
Honorable Members of the Legislature  
Honorable Donna Jones, Controller

## Compliance

We have audited the compliance of the State of Idaho with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009, except for the following programs. We did not audit the colleges and universities, Idaho Housing and Finance Association, and Idaho Individual High Risk Reinsurance Pool. These awards are not included in the Supplementary Schedules of Expenditures of Federal Awards contained in this report. These entities were audited by other auditors who have furnished their reports to the proper entities. The State of Idaho's major federal programs, except as described above, are identified in the Schedule of Federal Major Programs in the Auditor's Results section. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Idaho's management. Our responsibility is to express an opinion on the State of Idaho's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance as to whether noncompliance with the types of compliance requirements referred to above, that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Idaho's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Idaho's compliance with those requirements.

As described in Finding 09F-5 in the accompanying Schedule of Findings and Questioned Costs, the State of Idaho did not comply with maintenance of efforts requirements for the U.S. Department of Health and Human Services' Temporary Assistance to Needy Families Grant administered by the Idaho Department of Health and Welfare. Compliance with such requirements is necessary, in our opinion, for the State of Idaho to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Idaho complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, that are required to be reported in accordance with OMB *Circular A-133*, and that are described in the accompanying schedule of findings and questioned costs as findings 09F-2, 09F-3, 09F-6, 09F-7, and 09F-8.

**Mike Nugent, Manager**  
Research & Legislation

**Cathy Holland-Smith, Manager**  
Budget & Policy Analysis

**Don H. Berg, Manager**  
Legislative Audits

**Glenn Harris, Manager**  
Information Technology

### Internal Control Over Compliance

The management of the State of Idaho is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Idaho's internal control over compliance with requirements that could have a direct and material effect on a major federal program, in order to determine our auditing procedures for the purpose of expressing an opinion on compliance but not for the purpose of expressing an opinion on internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Idaho's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we considered to be significant deficiencies.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 09F-1, 09F-4, 09F-9, and 09F-10 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs, we consider items 09F-1 and 09F-10 to be material weaknesses.

Responses to the findings identified in our audit are included in the accompanying Schedule of Findings and Questioned Costs. We did not audit the responses and, accordingly, we express no opinion on them.

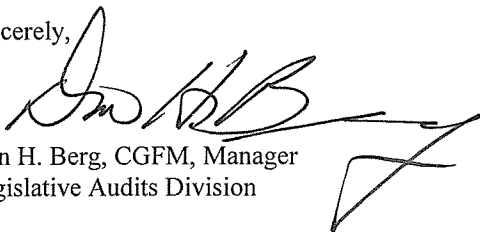
### Schedules of Expenditures of Federal Awards

We have audited the basic financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Idaho as of and for the year ended June 30, 2009, and have issued our report thereon dated December 16, 2009. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Idaho's basic financial statements. The accompanying Schedules of Expenditures of Federal Awards is presented for purpose of additional analysis as required by OMB *Circular A-133*, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our report contained an unqualified opinion on the basic financial statements. Our opinion expressed therein, insofar as it relates to entities' financial statements that were audited by other auditors, was based solely on the reports of the other auditors.

This report is intended solely for the information and use of the management of the State of Idaho, federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

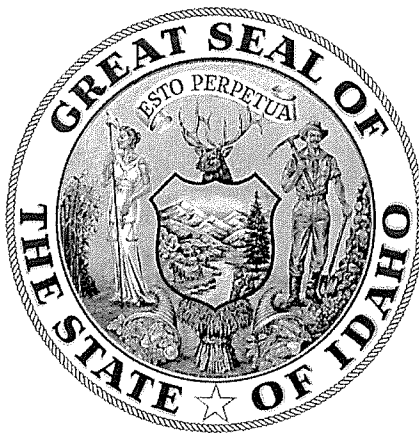
Sincerely,



Don H. Berg, CGFM, Manager  
Legislative Audits Division

**STATE OF IDAHO  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS**



**SCHEDULE  
OF  
EXPENDITURES OF FEDERAL AWARDS  
BY FEDERAL AGENCY**



STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY FEDERAL AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	AMOUNT	TYPE*
<b>DEPARTMENT OF AGRICULTURE</b>				
SNAP CLUSTER:				
10.551	Supplemental Nutrition Assistance Program	Health and Welfare, Dept. of	\$172,057,370	NC
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Health and Welfare, Dept. of	202,000	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Health and Welfare, Dept. of	10,950,912	
	TOTAL SNAP CLUSTER		<u>\$183,210,282</u>	
CHILD NUTRITION CLUSTER:				
10.553	School Breakfast Program	Supt. of Public Instruction	\$14,153,012	NC
10.555	National School Lunch Program	Supt. of Public Instruction	5,795,647	
10.555	National School Lunch Program	Supt. of Public Instruction	40,698,272	
10.556	Special Milk Program for Children	Supt. of Public Instruction	228,326	
10.559	Summer Food Service Program for Children	Supt. of Public Instruction	3,792,955	
	TOTAL CHILD NUTRITION CLUSTER		<u>\$64,668,212</u>	
EMERGENCY FOOD ASSISTANCE CLUSTER:				
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Dept. of	\$11,323	NC
10.568	Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Dept. of	256,760	
10.569	Emergency Food Assistance Program (Food Commodities)	Health and Welfare, Dept. of	2,225,233	
	TOTAL EMERGENCY FOOD ASSISTANCE CLUSTER		<u>\$2,493,316</u>	
NON-CLUSTERED PROGRAMS:				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Agriculture, Dept. of	\$3,084,899	PT
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Fish and Game, Dept. of	68,237	
10.028	Wildlife Services	Fish and Game, Dept. of	77,493	
10.069	Conservation Reserve Program	Lands, Dept. of	6,123	
10.156	Federal-State Marketing Improvement Program	Agriculture, Dept. of	9,036	
10.162	Inspection Grading and Standardization	Agriculture, Dept. of	23,037	
10.163	Market Protection and Promotion	Agriculture, Dept. of	68,970	
10.169	Specialty Crop Block Grant Program	Agriculture, Dept. of	109,928	
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Dept. of	17,206	
10.304	Homeland Security - Agricultural	Agriculture, Dept. of	3,045	
10.446	Rural Community Development Initiative	Commerce, Dept. of	147,663	
10.557	Supplemental Nutrition for Women, Infants, and Children (WIC)	Health and Welfare, Dept. of	29,534,660	
10.558	Child and Adult Care Food Program	Health and Welfare, Dept. of	16,166	
10.558	Child and Adult Care Food Program	Supt. of Public Instruction	6,404,394	
10.560	State Administrative Expenses for Child Nutrition	Supt. of Public Instruction	833,785	
10.574	Team Nutrition Grants	Supt. of Public Instruction	258,425	
10.579	Child Nutrition Discretionary Grants Limited Availability	Supt. of Public Instruction	198,649	
10.582	Fresh Fruit and Vegetable Program	Supt. of Public Instruction	525,223	
10.604	Technical Assistance for Specialty Crops	Agriculture, Dept. of	2,266	
10.604	Technical Assistance for Specialty Crops	Agriculture, Dept. of	5,822	
10.664	Cooperative Forestry Assistance	Agriculture, Dept. of	409,227	
10.664	Cooperative Forestry Assistance	Lands, Dept. of	3,511,365	
10.672	Rural Development, Forestry, and Communities	Commerce, Dept. of	6,736	
10.672	Rural Development, Forestry, and Communities	Lands, Dept. of	6,806	
10.676	Forest Legacy Program	Lands, Dept. of	1,597,184	
10.677	Forest Land Enhancement Program	Lands, Dept. of	149,374	
10.861	Public Television Station Digital Transition Grant Program	Public Television, Idaho	29,609	
10.902	Soil and Water Conservation	Water Resources, Dept. of	29,122	
10.906	Watershed Surveys and Planning	Agriculture, Dept. of	10,637	
10.912	Environmental Quality Incentives Program	Lands, Dept. of	75,918	
10.950	Agricultural Statistics Reports	Agriculture, Dept. of	16,128	
10.999	Forest Service Aquatic Invasive Species Monitoring	Agriculture, Dept. of	206	
10.999	Miscellaneous Forest Service Grants	Fish and Game, Dept. of	493,182	
10.999	Miscellaneous Natural Resources Conservation Service Grants	Fish and Game, Dept. of	78,444	
10.999	Marijuana Eradication Forest Service Grants	Police, Idaho State	6,995	
10.999	Forest Service Wolf Management CCS Agreement	Species Conservation, Ofc. of	81,736	
	TOTAL NON-CLUSTERED PROGRAMS		<u>\$47,897,696</u>	
	<b>TOTAL DEPARTMENT OF AGRICULTURE</b>		<u><b>\$298,269,506</b></u>	

\*Type of assistance other than direct cash. NC = non-cash; PT = pass-through  
The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY FEDERAL AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	AMOUNT	TYPE*
<b>DEPARTMENT OF COMMERCE</b>				
11.407	Interjurisdictional Fisheries Act of 1986	Fish and Game, Dept. of	\$8,126	
11.436	Columbia River Fisheries Development Program	Fish and Game, Dept. of	1,483,745	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Fish and Game, Dept. of	245,874	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Species Conservation, Ofc. of	2,419,603	
11.441	Regional Fishery Management Councils	Fish and Game, Dept. of	17,509	
11.463	Habitat Conservation	Fish and Game, Dept. of	10,911	
11.550	Public Telecommunications Facilities Planning and Construction	Public Television, Idaho	279,384	
11.555	Public Safety Interoperable Communications Grant Program	Military, Division of	3,955,845	
11.999	Miscellaneous NOAA Grants	Fish and Game, Dept. of	1,073,408	
	<b>TOTAL DEPARTMENT OF COMMERCE</b>		<u>\$9,494,405</u>	
<b>DEPARTMENT OF DEFENSE</b>				
12.002	Procurement Technical Assistance for Business Firms	Commerce, Dept. of	\$220,406	
12.113	Agreement Program for the Reimbursement of Technical Services	Environmental Quality, Dept. of	124,930	
12.401	ARRA - National Guard Military Operations and Maintenance Projects	Military, Division of	19,571	
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	23,740,232	
12.610	Community Economic Adjustment Planning Assistance for Joint Land Use Studies	Commerce, Dept. of	107,940	
12.999	Miscellaneous Army Corps of Engineers Grants	Fish and Game, Dept. of	24,357	
	<b>TOTAL DEPARTMENT OF DEFENSE</b>		<u>\$24,237,436</u>	
<b>HOUSING AND URBAN DEVELOPMENT</b>				
CDBG - STATE-ADMINISTERED SMALL CITIES PROGRAM CLUSTER:				
14.228	Community Development Block Grants/State's Program	Commerce, Dept. of	\$8,020,490	
	<b>TOTAL CDBG - STATE-ADMINISTERED SMALL CITIES PROGRAM CLUSTER</b>		<u>\$8,020,490</u>	
<b>NON-CLUSTERED PROGRAMS</b>				
14.171	Manufactured Home Construction and Safety Standards	Building Safety, Division of	\$45,923	
14.246	CDBG/Brownfields Economic Development Initiative	Historical Society, Idaho State	92,580	PT
14.999	Miscellaneous HUD Grants	Fish and Game, Dept. of	4,949	
	<b>TOTAL NON-CLUSTERED PROGRAMS</b>		<u>\$143,452</u>	
	<b>TOTAL HOUSING AND URBAN DEVELOPMENT</b>		<u>\$8,163,942</u>	
<b>DEPARTMENT OF THE INTERIOR</b>				
<b>FISH AND WILDLIFE CLUSTER:</b>				
15.605	Sport Fish Restoration	Fish and Game, Dept. of	\$6,281,511	
15.611	Wildlife Restoration	Fish and Game, Dept. of	6,065,067	
	<b>TOTAL FISH AND WILDLIFE CLUSTER</b>		<u>\$12,346,578</u>	
<b>NON-CLUSTERED PROGRAMS</b>				
15.130	Indian Education - Assistance to Schools	Supt. of Public Instruction	\$946	
15.224	Cultural Resource Management	Historical Society, Idaho State	32,261	
15.225	Recreation Resource Management	Parks and Recreation, Dept. of	25,602	
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Lands, Dept. of	137,738	
15.230	Invasive and Noxious Plant Management	Agriculture, Dept. of	244,323	
15.231	Fish, Wildlife, and Plant Conservation Resource Management	Fish and Game, Dept. of	813,216	
15.608	Fish and Wildlife Management Assistance	Fish and Game, Dept. of	164,262	
15.608	Fish and Wildlife Management Assistance	Species Conservation, Ofc. of	277,450	
15.615	Cooperative Endangered Species Conservation Fund	Agriculture, Dept. of	5,265	
15.615	Cooperative Endangered Species Conservation Fund	Fish and Game, Dept. of	317,575	
15.615	Cooperative Endangered Species Conservation Fund	Species Conservation, Ofc. of	2,324,350	
15.616	Clean Vessel Act	Parks and Recreation, Dept. of	39,000	
15.622	Sportfishing and Boating Safety Act	Parks and Recreation, Dept. of	78,070	
15.630	Coastal Program	Agriculture, Dept. of	21,800	
15.633	Landowner Incentive	Fish and Game, Dept. of	162,887	
15.634	State Wildlife Grants	Fish and Game, Dept. of	717,025	
15.647	Migratory Bird Conservation	Fish and Game, Dept. of	36,791	
15.649	Service Training and Technical Assistance	Fish and Game, Dept. of	4,968,625	
15.808	U.S. Geological Survey - Research and Data Collection	Administration, Dept. of	40,518	
15.904	Historic Preservation Fund Grants-in-Aid	Historical Society, Idaho State	642,938	
15.916	Outdoor Recreation - Acquisition, Development, and Planning	Parks and Recreation, Dept. of	361,110	
15.999	Miscellaneous Fish and Wildlife Service Grants	Fish and Game, Dept. of	81,115	
15.999	Miscellaneous Bureau of Reclamation Grants	Fish and Game, Dept. of	710,639	
15.999	Miscellaneous National Park Services Grants	Fish and Game, Dept. of	16,189	

\*Type of assistance other than direct cash. NC = non-cash; PT = pass-through  
The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY FEDERAL AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

FEDERAL AWARDING AGENCY		STATE AGENCY	AMOUNT	TYPE*
CFDA	FEDERAL PROGRAM TITLE			
15.999	Challenge Cost Sharing	Historical Society, Idaho State	\$5,000	
15.999	Lake Walcott Projects	Parks and Recreation, Dept. of	90,291	
15.999	City of Rocks National Parks Service	Parks and Recreation, Dept. of	395,957	
15.999	Cascade Reservoir	Parks and Recreation, Dept. of	190,867	
15.999	Fort Hall Water Rights Agreement	Water Resources, Dept. of	4,983	
15.999	Water Bank Program	Water Resources, Dept. of	201,349	
15.999	Landsat Data Continuity	Water Resources, Dept. of	1,002	
15.DAC	Weed Control	Agriculture, Dept. of	19,402	
15.DAH	Hazards/Hazmat	Environmental Quality, Dept. of	66,675	
15.FFB	Gray Wolf Recovery	Species Conservation, Ofc. of	500,355	
	TOTAL NON-CLUSTERED PROGRAMS		<u>\$13,695,576</u>	
	TOTAL DEPARTMENT OF THE INTERIOR		<u>\$26,042,154</u>	
<b>DEPARTMENT OF JUSTICE</b>				
16.523	Juvenile Accountability Block Grants	Juvenile Corrections, Dept. of	\$294,642	
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	Juvenile Corrections, Dept. of	575,542	
16.543	Missing Children's Assistance	Attorney General, Ofc. of the	98,182	
16.548	Title V - Delinquency Prevention Program	Juvenile Corrections, Dept. of	87,216	
16.550	State Justice Statistics Program for Statistical Analysis Centers	Police, Idaho State	60,009	
16.575	Crime Victim Assistance	Health and Welfare, Dept. of	1,604,740	
16.576	Crime Victim Compensation	Industrial Commission	589,655	
16.579	Edward Byrne Memorial Formula Grant Program	Police, Idaho State	127,431	
16.580	Edward Byrne Memorial Law Enforcement Assistance Discretionary Grants	Correction, Dept. of	438,639	
16.580	Edward Byrne Memorial Law Enforcement Assistance Discretionary Grants	Pharmacy, Board of	23,542	
16.580	Edward Byrne Memorial Law Enforcement Assistance Discretionary Grants	Police, Idaho State	483,282	
16.588	Violence Against Women Formula Grants	Police, Idaho State	1,034,032	
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	Judicial Dept.	457,869	
16.593	Residential Substance Abuse Treatment for State Prisoners	Police, Idaho State	39,272	
16.606	State Criminal Alien Assistance Program	Correction, Dept. of	184,038	
16.609	Community Prosecution and Project Safe Neighborhoods	Police, Idaho State	118,217	
16.710	Public Safety Partnership and Community Policing Grants	Correction, Dept. of	39,673	
16.710	Public Safety Partnership and Community Policing Grants	Police, Idaho State	352,767	
16.727	Enforcing Underage Drinking Laws Program	Juvenile Corrections, Dept. of	424,203	
16.734	Special Data Collections and Statistical Studies	Police, Idaho State	3,010	
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant	Correction, Dept. of	160,110	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Police, Idaho State	1,144,334	
16.740	Statewide Automated Victim Information Notification	Correction, Dept. of	258,714	
16.741	Forensic DNA Capacity Enhancement Program	Police, Idaho State	129,686	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Police, Idaho State	85,533	
16.744	Anti-Gang Initiative	Police, Idaho State	49,067	
16.756	Court Appointed Special Advocates	Judicial Dept.	63,665	PT
16.999	Joint Terrorism Task Force	Police, Idaho State	10,389	
16.999	Organized Crime and Drug Task Force	Police, Idaho State	32,221	
	TOTAL DEPARTMENT OF JUSTICE		<u>\$8,969,680</u>	
<b>DEPARTMENT OF LABOR</b>				
EMPLOYMENT SERVICE CLUSTER:				
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities	Labor, Dept. of	\$28,640	
17.207	Employment Service/Wagner-Peyser Funded Activities	Labor, Dept. of	6,795,390	
17.801	Disabled Veterans' Outreach Program	Labor, Dept. of	463,241	
17.804	Local Veterans' Employment Representative Program	Labor, Dept. of	269,832	
	TOTAL EMPLOYMENT SERVICE CLUSTER		<u>\$7,557,103</u>	
WIA CLUSTER:				
17.258	ARRA - WIA Adult Program	Labor, Dept. of	\$106,435	
17.258	WIA Adult Program	Labor, Dept. of	1,912,922	
17.259	ARRA - WIA Youth Activities	Labor, Dept. of	754,212	
17.259	WIA Youth Activities	Labor, Dept. of	2,288,362	
17.260	ARRA - WIA Dislocated Workers	Labor, Dept. of	227,341	
17.260	WIA Dislocated Workers	Labor, Dept. of	3,648,482	
	TOTAL WIA CLUSTER		<u>\$8,937,754</u>	

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**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY FEDERAL AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<b>CFDA</b>	<b>FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE</b>	<b>STATE AGENCY</b>	<b>AMOUNT</b>	<b>TYPE*</b>
	<b>NON-CLUSTERED PROGRAMS</b>			
17.002	Labor Force Statistics	Labor, Dept. of	\$730,837	
17.005	Compensation and Working Conditions	Industrial Commission	4,074	
17.225	ARRA - Unemployment Insurance	Labor, Dept. of	20,545,185	
17.225	Unemployment Insurance	Labor, Dept. of	465,062,577	
17.235	Senior Community Service Employment Program	Aging, Commission on	436,711	
17.235	Senior Community Service Employment Program	Labor, Dept. of	359,625	
17.245	Trade Adjustment Assistance	Labor, Dept. of	6,278,837	
17.266	Work Incentive Grants	Labor, Dept. of	547,883	
17.268	H-1B Job Training Grants	Labor, Dept. of	846,782	
17.273	Temporary Labor Certification for Foreign Workers	Labor, Dept. of	123,268	
	<b>TOTAL NON-CLUSTERED PROGRAMS</b>		<u>\$494,935,779</u>	
	<b>TOTAL DEPARTMENT OF LABOR</b>		<u>\$511,430,636</u>	
	<b>DEPARTMENT OF TRANSPORTATION</b>			
	<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:</b>			
20.205	ARRA - Highway Planning and Construction	Transportation Dept., Idaho	\$365,248	
20.205	Highway Planning and Construction	Transportation Dept., Idaho	189,978,421	
20.219	Recreational Trails Program	Parks & Recreation, Dept. of	1,051,425	
	<b>TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>		<u>\$191,395,094</u>	
	<b>FEDERAL TRANSIT CLUSTER:</b>			
20.500	Federal Transit - Capital Investment Grants	Transportation Dept., Idaho	\$308,186	
	<b>TOTAL FEDERAL TRANSIT CLUSTER</b>		<u>\$308,186</u>	
	<b>TRANSIT SERVICES PROGRAMS CLUSTER:</b>			
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Transportation Dept., Idaho	\$718,073	
	<b>TOTAL TRANSIT SERVICES PROGRAM CLUSTER</b>		<u>\$718,073</u>	
	<b>HIGHWAY SAFETY CLUSTER:</b>			
20.600	State and Community Highway Safety	Transportation Dept., Idaho	\$1,690,843	
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	Transportation Dept., Idaho	800,428	
20.604	Safety Incentive Grants for Use of Seatbelts	Transportation Dept., Idaho	62	
20.610	State Traffic Safety Information System Improvement Grants	Transportation Dept., Idaho	125,644	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	Transportation Dept., Idaho	46,863	
	<b>TOTAL HIGHWAY SAFETY CLUSTER</b>		<u>\$2,663,840</u>	
	<b>NON-CLUSTERED PROGRAMS:</b>			
20.106	Airport Improvement Program	Transportation Dept., Idaho	\$497,675	
20.218	National Motor Carrier Safety	Police, Idaho State	1,906,927	
20.231	Performance and Registration Information Systems Management	Transportation Dept., Idaho	207,063	
20.232	Commercial Driver License State Programs	Transportation Dept., Idaho	355,796	
20.234	Safety Data Improvement Program	Police, Idaho State	925	
20.237	Commercial Vehicle Information Systems and Networks	Transportation Dept., Idaho	75,423	
20.509	Formula Grants for Other Than Urbanized Areas	Transportation Dept., Idaho	5,081,936	
20.514	Public Transportation Research	Transportation Dept., Idaho	17,072	
20.515	State Planning and Research	Transportation Dept., Idaho	92,068	
20.700	Pipeline Safety	Public Utilities Commission	79,000	
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Military, Division of	92,999	
	<b>TOTAL NON-CLUSTERED PROGRAMS</b>		<u>\$8,406,884</u>	
	<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>		<u>\$203,492,077</u>	
	<b>DEPARTMENT OF THE TREASURY</b>			
21.999	Equitable Sharing for Law Enforcement Agencies	Police, Idaho State	\$214,351	
	<b>TOTAL DEPARTMENT OF THE TREASURY</b>		<u>\$214,351</u>	
	<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>			
30.002	Employment Discrimination - Fair Employment Practices Contracts	Human Rights, Comm. on	\$241,434	
	<b>TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</b>		<u>\$241,434</u>	
	<b>GENERAL SERVICES ADMINISTRATION</b>			
39.003	Donation of Federal Surplus Personal Property	Administration, Dept. of	\$850,011	NC
	<b>TOTAL GENERAL SERVICES ADMINISTRATION</b>		<u>\$850,011</u>	

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STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY FEDERAL AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	AMOUNT	TYPE*
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>				
45.024	Promotion of the Arts - Grants to Organizations and Individuals	Arts, Commission on the	\$35,624	
45.025	ARRA - Promotion of the Arts - Partnership Agreements	Arts, Commission on the	9,796	
45.025	Promotion of the Arts - Partnership Agreements	Arts, Commission on the	733,707	
45.129	Promotion of the Humanities - Federal/State Partnership	Libraries, Idaho Comm. for	10,593	PT
45.310	Grants to States	Libraries, Idaho Comm. for	1,278,040	
	<b>TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>		<b>\$2,067,760</b>	
<b>DEPARTMENT OF VETERANS AFFAIRS</b>				
64.015	Veterans State Nursing Home Care	Veterans Services, Division of	\$6,084,765	
64.101	Burial Expenses Allowances for Veterans	Veterans Services, Division of	106,500	
64.124	All-Volunteer Force Educational Assistance	Prof.-Tech. Educ., Div. of	141,278	
64.203	State Cemetery Grants	Veterans Services, Divi. Of	140,833	
	<b>TOTAL DEPARTMENT OF VETERANS AFFAIRS</b>		<b>\$6,473,376</b>	
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
66.001	Air Pollution Control Program Support	Environmental Quality, Dept. of	\$1,151,918	
66.001	Air Pollution Control Program Support	Environmental Quality, Dept. of	78,000	NC
66.032	State Indoor Radon Grants	Health and Welfare, Dept. of	56,540	
66.034	Surveys, Studies, Research, Invest., Demos. & Special Purpose Activities/Clean Air Act	Environmental Quality, Dept. of	358,054	
66.034	Surveys, Studies, Research, Invest., Demos. & Special Purpose Activities/Clean Air Act	Environmental Quality, Dept. of	70,281	NC
66.036	Clean School Bus USA	Environmental Quality, Dept. of	7,517	
66.039	National Clean Diesel Funding Assistance Program	Environmental Quality, Dept. of	85,530	
66.040	State Clean Diesel Grant Program	Environmental Quality, Dept. of	64,402	
66.202	Congressionally Mandated Projects	Environmental Quality, Dept. of	108,616	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Quality, Dept. of	1,801,208	
66.432	State Public Water System Supervision	Environmental Quality, Dept. of	952,763	
66.433	State Underground Water Source Protection	Water Resources, Dept. of	94,690	
66.436	Surveys, Studies, Invest., Demos. & Training Grants and Co-op Agreements/Clean Water Act	Environmental Quality, Dept. of	31,410	
66.454	ARRA - Water Quality Management Planning	Environmental Quality, Dept. of	1,592	
66.454	Water Quality Management Planning	Environmental Quality, Dept. of	81,413	
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality, Dept. of	3,482,592	
66.460	Nonpoint Source Implementation Grants	Environmental Quality, Dept. of	2,351,967	
66.461	Regional Wetland Program Development Grants	Fish and Game, Dept. of	72,863	
66.463	Water Quality Cooperative Agreements	Environmental Quality, Dept. of	14,874	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	Environmental Quality, Dept. of	224,963	
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Quality, Dept. of	21,819,316	
66.471	State Grants to Reimburse Operators of Small Water Systems for Training & Certification Costs	Environmental Quality, Dept. of	272,835	
66.474	Water Protection Grants to the States	Environmental Quality, Dept. of	142,196	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Environmental Quality, Dept. of	481,680	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Environmental Quality, Dept. of	(1,015)	PT
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Water Resources, Dept. of	64,805	
66.608	Environmental Information Exchange Network Grant Program	Environmental Quality, Dept. of	197,529	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Agriculture, Dept. of	348,757	
66.708	Pollution Prevention Grants Program	Environmental Quality, Dept. of	96,652	
66.801	Hazardous Waste Management State Program Support	Environmental Quality, Dept. of	595,943	
66.802	Superfund State, Political Subdivision & Indian Tribe Site - Specific Co-op Agreements	Environmental Quality, Dept. of	16,935,368	
66.804	State and Tribal Underground Storage Tanks Program	Environmental Quality, Dept. of	351,102	
66.805	Leaking Underground Storage Tank Trust Fund Program	Environmental Quality, Dept. of	603,010	
66.808	Solid Waste Management Assistance Grants	Environmental Quality, Dept. of	52	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Quality, Dept. of	164,984	
66.817	State and Tribal Response Program Grants	Environmental Quality, Dept. of	742,698	
66.817	State and Tribal Response Program Grants	Environmental Quality, Dept. of	2,396	PT
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	Environmental Quality, Dept. of	169,657	
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	Parks and Recreation, Dept. of	344,384	
66.951	Environmental Education Grants	Health and Welfare, Dept. of	9,321	
	<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY</b>		<b>\$54,432,863</b>	
<b>DEPARTMENT OF ENERGY</b>				
81.000	Columbia River Basin Fish and Wildlife Program	Agriculture, Dept. of	\$92,233	
81.041	State Energy Program	Energy Resources, Ofc. of	5,120	PT
81.041	State Energy Program	Energy Resources, Ofc. of	1,180,334	
81.041	ARRA - State Energy Program	Health and Welfare, Dept. of	137,830	
81.042	Weatherization Assistance for Low-Income Persons	Health and Welfare, Dept. of	2,729,918	

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**STATE OF IDAHO**  
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**BY FEDERAL AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	AMOUNT	TYPE*
81.117	Energy Efficiency & Renewable Energy Info. Dissem., Outreach, Training & Tech. Analysis/Assist.	Energy Resources, Ofc. of	\$38,472	
81.119	State Energy Program Special Projects	Energy Resources, Ofc. of	26,447	
81.502	Idaho National Laboratory Oversight	Environmental Quality, Dept. of	2,798,221	
81.502	Idaho National Laboratory Oversight	Environmental Quality, Dept. of	371,409	PT
81.999	Miscellaneous Bonneville Power Administration Grants	Fish and Game, Dept. of	9,056,280	
81.999	Weatherization Conference	Health and Welfare, Dept. of	799,385	
81.999	Idaho OSC Accord Planning and Development	Species Conservation, Ofc. of	30,947	
81.999	Idaho MOA - Water Transactions	Species Conservation, Ofc. of	366,558	
81.999	BPA Watershed Habitat Restoration - Lemhi	Species Conservation, Ofc. of	90,168	
81.999	Upper Salmon Screen Tributary Passage	Species Conservation, Ofc. of	155,230	
81.999	Columbia Basin Water Transactions Program	Water Resources, Dept. of	127,345	
81.999	Tributary Water Conservation	Water Resources, Dept. of	126,075	
	<b>TOTAL DEPARTMENT OF ENERGY</b>		<b>\$18,131,972</b>	
	<b>DEPARTMENT OF EDUCATION</b>			
	<b>TITLE I, PART A CLUSTER:</b>			
84.010	Title I Grants to Local Educational Agencies	Supt. of Public Instruction	\$45,557,935	
	<b>TOTAL TITLE I, PART A CLUSTER</b>		<b>\$45,557,935</b>	
	<b>SPECIAL EDUCATION CLUSTER:</b>			
84.027	Special Education - Grants to States	Supt. of Public Instruction	\$50,895,226	
84.173	Special Education - Preschool Grants	Supt. of Public Instruction	2,264,867	
	<b>TOTAL SPECIAL EDUCATION CLUSTER</b>		<b>\$53,160,093</b>	
	<b>VOCATIONAL REHABILITATION CLUSTER:</b>			
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Blind & Visually Imp., Comm.	\$2,000,124	
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Vocational Rehab., Division of	13,327,725	
	<b>TOTAL VOCATIONAL REHABILITATION CLUSTER</b>		<b>\$15,327,849</b>	
	<b>EARLY INTERVENTION SERVICES CLUSTER:</b>			
84.181	Special Education - Grants for Infants and Families	Health and Welfare, Dept. of	\$2,153,169	
84.393	ARRA - Special Education - Grants for Infants and Families	Health and Welfare, Dept. of	2,342	
	<b>TOTAL EARLY INTERVENTION SERVICES CLUSTER</b>		<b>\$2,155,511</b>	
	<b>NON-CLUSTERED PROGRAMS</b>			
84.002	Adult Education - Basic Grants to States	Professional-Technical Education,	\$1,484,970	
84.002	Adult Education - Basic Grants to States	Supt. of Public Instruction	678,498	
84.011	Migrant Education - State Grant Program	Supt. of Public Instruction	3,820,103	
84.013	Title I Program for Neglected and Delinquent Children	Supt. of Public Instruction	252,851	
84.048	Career and Technical Education - Basic Grants to States	Professional-Technical Education,	5,788,783	
84.069	Leveraging Educational Assistance Partnership	Education, State Board of	150,686	
84.128	Rehabilitation Services - Service Projects	Vocational Rehab., Division of	16,668	
84.144	Migrant Education - Coordination Program	Supt. of Public Instruction	7,050	
84.169	Independent Living - State Grants	Blind & Visually Imp., Comm.	110,823	
84.169	Independent Living - State Grants	Vocational Rehab., Division of	137,282	
84.177	Independent Living Services for Older Individuals Who Are Blind	Blind & Visually Imp., Comm.	225,000	
84.185	Byrd Honors Scholarships	Education, State Board of	208,500	
84.186	Safe and Drug-Free Schools and Communities - State Grants	Supt. of Public Instruction	1,412,980	
84.187	Supported Employment Services for Individuals with Significant Disabilities	Blind & Visually Imp., Comm.	2,798	
84.187	Supported Employment Services for Individuals with Significant Disabilities	Vocational Rehab., Division of	298,557	
84.196	Education for Homeless Children and Youth	Supt. of Public Instruction	227,154	
84.213	Even Start - State Educational Agencies	Supt. of Public Instruction	478,337	
84.243	Tech-Prep Education	Professional-Technical Education,	998,339	
84.265	State Vocational Rehabilitation Unit In-Service Training	Blind & Visually Imp., Comm.	11,456	
84.265	State Vocational Rehabilitation Unit In-Service Training	Vocational Rehab., Division of	80,975	
84.282	Charter Schools	Supt. of Public Instruction	3,320,660	
84.287	Twenty-First Century Community Learning Centers	Supt. of Public Instruction	5,088,147	
84.298	State Grants for Innovative Programs	Supt. of Public Instruction	177,927	
84.318	Education Technology State Grants	Supt. of Public Instruction	1,137,208	
84.323	Special Education - State Personnel Development	Supt. of Public Instruction	466,513	
84.330	Advanced Placement Program	Education, State Board of	32,562	
84.330	Advanced Placement Program	Supt. of Public Instruction	4,125	
84.331	Grants to States for Incarcerated Youth Offenders	Correction, Dept. of	136,995	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Education, State Board of	1,090,457	

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**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY FEDERAL AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

FEDERAL AWARDING AGENCY		STATE AGENCY	AMOUNT	TYPE*
CFDA	FEDERAL PROGRAM TITLE			
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Supt. of Public Instruction	\$4,541	
84.350	Transition to Teaching	Education, State Board of	135,589	
84.357	Reading First State Grants	Supt. of Public Instruction	4,194,749	
84.358	Rural Education	Supt. of Public Instruction	63,062	
84.365	English Language Acquisition Grants	Education, State Board of	131,180	
84.365	English Language Acquisition Grants	Supt. of Public Instruction	1,788,903	
84.366	Mathematics and Science Partnerships	Supt. of Public Instruction	898,694	
84.367	Improving Teacher Quality State Grants	Education, State Board of	300,542	
84.367	Improving Teacher Quality State Grants	Supt. of Public Instruction	12,893,312	
84.368	Grants for Enhanced Assessment Instruments	Supt. of Public Instruction	534,235	
84.369	Grants for State Assessments and Related Activities	Education, State Board of	4,072,302	
84.369	Grants for State Assessments and Related Activities	Supt. of Public Instruction	41	
84.373	Special Education - Technical Assistance on State Data Collection	Supt. of Public Instruction	336,341	
84.377	School Improvement Grants	Supt. of Public Instruction	832,111	
84.378	College Access Challenge Grant Program	Education, State Board of	82,836	
84.929	Civic Education	Supt. of Public Instruction	58,171	PT
	TOTAL NON-CLUSTERED PROGRAMS		\$54,173,013	
	TOTAL DEPARTMENT OF EDUCATION		\$170,374,401	
<b>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>				
89.003	National Historical Publications and Records Grants	Historical Society, Idaho State	\$25,341	
	TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		\$25,341	
<b>ELECTION ASSISTANCE COMMISSION</b>				
90.401	Help America Vote Act Requirements Payments	Secretary of State	\$1,666,854	
	TOTAL ELECTION ASSISTANCE COMMISSION		\$1,666,854	
<b>HEALTH AND HUMAN SERVICES</b>				
AGING CLUSTER:				
93.044	Grants for Supportive Services and Senior Centers	Aging, Commission on	\$2,246,480	
93.045	Nutrition Services	Aging, Commission on	2,707,224	
93.053	Nutrition Services Incentive Program	Aging, Commission on	693,388	
	TOTAL AGING CLUSTER		\$5,647,092	
IMMUNIZATION CLUSTER:				
93.268	Immunization Grants	Health and Welfare, Dept. of	\$1,577,416	
93.268	Immunization Grants	Health and Welfare, Dept. of	18,917,290	NC
	TOTAL IMMUNIZATION CLUSTER		\$20,494,706	
TANF CLUSTER:				
93.558	Temporary Assistance for Needy Families	Health and Welfare, Dept. of	\$32,020,999	
	TOTAL TANF CLUSTER		\$32,020,999	
CSBG CLUSTER:				
93.569	Community Services Block Grant	Health and Welfare, Dept. of	\$3,684,914	
93.710	ARRA - Community Services Block Grant	Health and Welfare, Dept. of	3	
	TOTAL CSBG CLUSTER		\$3,684,917	
CCDF CLUSTER:				
93.575	Child Care and Development Block Grant	Health and Welfare, Dept. of	\$11,313,554	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Health and Welfare, Dept. of	6,533,039	
	TOTAL CCDF CLUSTER		\$17,846,593	
HEAD START CLUSTER:				
93.600	Head Start	Health and Welfare, Dept. of	\$141,727	
	TOTAL HEAD START CLUSTER		\$141,727	
MEDICAID CLUSTER:				
93.775	State Medicaid Fraud Control Units	Attorney General, Ofc. of the	\$503,136	
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Welfare, Dept. of	2,472,969	
93.778	ARRA - Medical Assistance Program	Health and Welfare, Dept. of	82,818,560	
93.778	Medical Assistance Program	Health and Welfare, Dept. of	913,615,914	
	TOTAL MEDICAID CLUSTER		\$999,410,579	

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FEDERAL AWARDING AGENCY		STATE AGENCY	AMOUNT	TYPE*
CFDA	FEDERAL PROGRAM TITLE			
NON- CLUSTERED PROGRAMS:				
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging, Commission on	\$23,231	
93.042	Long Term Care Ombudsman Services for Older Individuals	Aging, Commission on	80,584	
93.043	Disease Prevention and Health Promotion Services	Aging, Commission on	109,102	
93.048	Special Programs for the Aging - Discretionary Projects	Aging, Commission on	265,901	
93.048	Special Programs for the Aging - Discretionary Projects	Health and Welfare, Dept. of	266,521	
93.051	Alzheimer's Disease Demonstration Grants to States	Aging, Commission on	121,693	
93.052	National Family Caregiver Support	Aging, Commission on	823,478	
93.069	Public Health Emergency Preparedness	Health and Welfare, Dept. of	6,512,322	
93.087	Enhance the Safety of Children Affected by Parental Meth. or Other Substance Abuse	Health and Welfare, Dept. of	483,397	
93.104	Comprehensive Comm. Mental Health Svcs. for Children with Serious Emotional Disturbances	Health and Welfare, Dept. of	274,980	
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Welfare, Dept. of	251,095	
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Welfare, Dept. of	15,000	PT
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control	Health and Welfare, Dept. of	179,357	
93.127	Emergency Medical Services for Children	Health and Welfare, Dept. of	139,000	
93.130	Co-op Agreements to States/Territories for the Coordination & Develop. of Primary Care Offices	Health and Welfare, Dept. of	128,793	
93.136	Injury Prevention and Control Research and State and Community Based Programs	Health and Welfare, Dept. of	174,372	
93.150	Projects for Assistance in Transition from Homelessness	Health and Welfare, Dept. of	300,000	
93.217	Family Planning - Services	Health and Welfare, Dept. of	1,747,919	
93.240	State Capacity Building	Health and Welfare, Dept. of	213,965	
93.241	State Rural Hospital Flexibility Program	Health and Welfare, Dept. of	622,768	
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	Health and Welfare, Dept. of	48,659	
93.251	Universal Newborn Hearing Screening	Health and Welfare, Dept. of	132,267	
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Health and Welfare, Dept. of	5,370,521	
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	Health and Welfare, Dept. of	5,673	PT
93.301	Small Rural Hospital Improvement Grant Program	Health and Welfare, Dept. of	278,859	
93.307	Minority Health and Health Disparities Research	Hispanic Affairs, Comm. on	7,756	PT
93.556	Promoting Safe and Stable Families	Health and Welfare, Dept. of	1,346,379	
93.563	ARRA - Child Support Enforcement	Health and Welfare, Dept. of	1,271,868	
93.563	Child Support Enforcement	Health and Welfare, Dept. of	16,328,842	
93.566	Refugee and Entrant Assistance - State Administered Programs	Health and Welfare, Dept. of	1,467,683	
93.568	Low-Income Home Energy Assistance	Health and Welfare, Dept. of	25,254,741	
93.586	State Court Improvement Program	Judicial Dept.	228,758	
93.590	Community-Based Child Abuse Prevention Grants	Health and Welfare, Dept. of	161,834	
93.597	Grants to States for Access and Visitation Programs	Health and Welfare, Dept. of	118,085	
93.599	Chafee Education and Training Vouchers Program	Health and Welfare, Dept. of	149,036	
93.603	Adoption Incentive Payments	Health and Welfare, Dept. of	86,370	
93.617	Voting Access for Individuals with Disabilities - Grants to States	Secretary of State	48,001	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Welfare, Dept. of	521,462	
93.643	Children's Justice Grants To States	Health and Welfare, Dept. of	158,846	
93.645	Child Welfare Services - State Grants	Health and Welfare, Dept. of	1,995,409	
93.658	ARRA - Foster Care-Title IV-E	Health and Welfare, Dept. of	263,461	
93.658	Foster Care-Title IV-E	Health and Welfare, Dept. of	9,988,061	
93.659	ARRA - Adoption Assistance	Health and Welfare, Dept. of	242,259	
93.659	Adoption Assistance	Health and Welfare, Dept. of	4,956,791	
93.667	Social Services Block Grant	Health and Welfare, Dept. of	6,420,824	
93.669	Child Abuse and Neglect State Grants	Health and Welfare, Dept. of	158,822	
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters	Health and Welfare, Dept. of	1,004,373	
93.674	Chafee Foster Care Independence Program	Health and Welfare, Dept. of	480,084	
93.767	Children's Health Insurance Program	Health and Welfare, Dept. of	39,419,346	
93.779	Centers for Medicare and Medicaid Services Research, Demonstrations, and Evaluations	Health and Welfare, Dept. of	150,690	
93.779	Centers for Medicare and Medicaid Services Research, Demonstrations, and Evaluations	Insurance, Dept. of	433,100	
93.889	National Bioterrorism Hospital Preparedness Program	Health and Welfare, Dept. of	2,893,509	
93.913	Grants to States for Operation of Offices of Rural Health	Health and Welfare, Dept. of	154,036	
93.917	HIV Care Formula Grants	Health and Welfare, Dept. of	1,345,237	
93.938	Comp. School Health Programs to Prevent the Spread of HIV & Other Important Health Problems	Supt. of Public Instruction	624,434	
93.943	Epidemiologic Research Studies of AIDS and HIV	Health and Welfare, Dept. of	952,087	
93.944	HIV/AIDS Surveillance	Health and Welfare, Dept. of	68,597	
93.958	Block Grants for Community Mental Health Services	Health and Welfare, Dept. of	2,052,289	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Welfare, Dept. of	6,121,342	
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	Health and Welfare, Dept. of	463,346	
93.988	Diabetes Control Programs and Evaluation of Surveillance Systems	Health and Welfare, Dept. of	324,287	
93.991	Preventive Health and Health Services Block Grant	Health and Welfare, Dept. of	502,937	

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STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY FEDERAL AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	FEDERAL AWARDING AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	AMOUNT	TYPE*
93.994	Maternal and Child Health Services Block Grant to the States	Health and Welfare, Dept. of	\$3,238,656	
93.999	Clinical Laboratory Improvement Amendments	Health and Welfare, Dept. of	151,220	
93.999	Drug Alcohol Information	Health and Welfare, Dept. of	534	
93.999	Mammography Quality	Health and Welfare, Dept. of	67,389	
93.999	State EPI Outcomes	Health and Welfare, Dept. of	148,549	
93.999	State Outcomes Measurement and Management System	Health and Welfare, Dept. of	(2,917)	
93.999	Vital Statistics Grants	Health and Welfare, Dept. of	204,717	
	TOTAL NON-CLUSTERED PROGRAMS		<u>\$150,542,587</u>	
	TOTAL HEALTH AND HUMAN SERVICES		<u>\$1,229,789,200</u>	
	<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
94.003	State Commissions	Correction, Dept. of	\$65,148	
94.004	Learn and Serve America - School and Community Based Programs	Correction, Dept. of	140,331	
94.004	Learn and Serve America - School and Community Based Programs	Supt. of Public Instruction	215,110	
94.006	AmeriCorps	Correction, Dept. of	1,130,866	
94.007	Program Development and Innovation Grants	Correction, Dept. of	33,724	
94.013	Volunteers in Service to America	Supt. of Public Instruction	38,348	
	TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		<u>\$1,623,527</u>	
	<b>SOCIAL SECURITY ADMINISTRATION</b>			
	DISABILITY INSURANCE/SSI CLUSTER:			
96.001	Social Security - Disability Insurance	Labor, Dept. of	\$7,523,219	
	TOTAL DISABILITY INSURANCE/SSI CLUSTER		<u>\$7,523,219</u>	
	NON-CLUSTERED PROGRAMS:			
96.008	Social Security - Work Incentives Planning and Assistance Program	Vocational Rehab., Division of	\$330,771	
96.999	Electronic Death Registration	Health and Welfare, Dept. of	270,000	
96.999	Social Security Birth and Death Reports	Health and Welfare, Dept. of	8,550	
	TOTAL NON-CLUSTERED PROGRAMS		<u>\$609,321</u>	
	TOTAL SOCIAL SECURITY ADMINISTRATION		<u>\$8,132,540</u>	
	<b>DEPARTMENT OF HOMELAND SECURITY</b>			
	HOMELAND SECURITY CLUSTER:			
97.067	Homeland Security Grant Program	Military, Division of	\$11,132,957	
	TOTAL HOMELAND SECURITY CLUSTER		<u>\$11,132,957</u>	
	NON-CLUSTERED PROGRAMS:			
97.001	Pilot Demonstration or Earmarked Projects	Military, Division of	\$1,421	
97.004	State Domestic Preparedness Equipment Support Program	Military, Division of	152,721	
97.012	Boating Safety Financial Assistance	Parks and Recreation, Dept. of	1,337,980	
97.023	Community Assistance Program - State Support Services Element	Water Resources, Dept. of	119,068	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Military, Division of	823,339	
97.039	Hazard Mitigation Grant	Military, Division of	21,361	
97.041	National Dam Safety Program	Water Resources, Dept. of	34,046	
97.042	Emergency Management Performance Grants	Military, Division of	2,795,896	
97.043	State Fire Training Systems Grants	Professional-Technical Education,	11,738	
97.046	Fire Management Assistance Grant	Military, Division of	2,065,592	
97.047	Pre-Disaster Mitigation	Military, Division of	440,761	
97.052	Emergency Operations Centers	Military, Division of	250,000	
97.070	Map Modernization Management Support	Water Resources, Dept. of	16,123	
97.073	State Homeland Security Program	Environmental Quality, Dept. of	1,568	PT
97.078	Buffer Zone Protection Plan	Military, Division of	322,889	
97.086	Homeland Security Outreach, Education, and Technical Assistance	Military, Division of	11,607	
	TOTAL NON-CLUSTERED PROGRAMS		<u>\$8,406,110</u>	
	TOTAL DEPARTMENT OF HOMELAND SECURITY		<u>\$19,539,067</u>	
	<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u>\$2,603,662,533</u>	

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**SCHEDULE  
OF  
EXPENDITURES OF FEDERAL AWARDS  
BY STATE AGENCY**

**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY STATE AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	
ADMINISTRATION, DEPARTMENT OF					
15.808	U.S. Geological Survey - Research and Data Collection	Department of the Interior	\$40,518	NC	
39.003	Donation of Federal Surplus Personal Property	General Services Administration	850,011		
TOTAL ADMINISTRATION, DEPARTMENT OF			\$890,529		
AGING, COMMISSION ON					
17.235	Senior Community Service Employment Program	Department of Labor	\$436,711	PT PT	
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	23,231		
93.042	Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	80,584		
93.043	Disease Prevention and Health Promotion Services	Health and Human Services	109,102		
93.044	Grants for Supportive Services and Senior Centers	Health and Human Services	2,246,480		
93.045	Nutrition Services	Health and Human Services	2,707,224		
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	265,901		
93.051	Alzheimer's Disease Demonstration Grants to States	Health and Human Services	121,693		
93.052	National Family Caregiver Support	Health and Human Services	823,478		
93.053	Nutrition Services Incentive Program	Health and Human Services	693,388		
TOTAL AGING, IDAHO COMMISSION ON			\$7,507,792		
AGRICULTURE, DEPARTMENT OF					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	\$3,084,899		PT PT
10.156	Federal-State Marketing Improvement Program	Department of Agriculture	9,036		
10.162	Inspection Grading and Standardization	Department of Agriculture	23,037		
10.163	Market Protection and Promotion	Department of Agriculture	68,970		
10.169	Specialty Crop Block Grant Program	Department of Agriculture	109,928		
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	17,206		
10.304	Homeland Security - Agricultural	Department of Agriculture	3,045		
10.604	Technical Assistance for Specialty Crops	Department of Agriculture	2,266		
10.604	Technical Assistance for Specialty Crops	Department of Agriculture	5,822		
10.664	Cooperative Forestry Assistance	Department of Agriculture	409,227		
10.906	Watershed Surveys and Planning	Department of Agriculture	10,637		
10.950	Agricultural Statistics Reports	Department of Agriculture	16,128		
10.999	Forest Service Aquatic Invasive Species Monitoring	Department of Agriculture	206		
15.230	Invasive and Noxious Plant Management	Department of the Interior	244,323		
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	5,265		
15.630	Coastal Program	Department of the Interior	21,800		
15.DAC	Weed Control	Department of the Interior	19,402		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	348,757		
81.000	Columbia River Basin Fish and Wildlife Program	Department of Energy	92,233		
TOTAL AGRICULTURE, DEPARTMENT OF			\$4,492,187		
ARTS, COMMISSION ON THE					
45.024	Promotion of the Arts - Grants to Organizations and Individuals	Natl. Found. on the Arts & Humanities	\$35,624	PT PT	
45.025	ARRA - Promotion of the Arts - Partnership Agreements	Natl. Found. on the Arts & Humanities	9,796		
45.025	Promotion of the Arts - Partnership Agreements	Natl. Found. on the Arts & Humanities	733,707		
TOTAL ARTS, COMMISSION ON THE			\$779,127		
ATTORNEY GENERAL, OFFICE OF THE					
16.543	Missing Children's Assistance	Department of Justice	\$98,182	PT PT	
93.775	State Medicaid Fraud Control Units	Health and Human Services	503,136		
TOTAL ATTORNEY GENERAL, OFFICE OF THE			\$601,318		
BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE					
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$2,000,124	PT PT	
84.169	Independent Living - State Grants	Department of Education	110,823		
84.177	Independent Living Services for Older Individuals Who Are Blind	Department of Education	225,000		
84.187	Supported Employment Services for Individuals w/Significant Disabilities	Department of Education	2,798		
84.265	State Vocational Rehabilitation Unit In-Service Training	Department of Education	11,456		
TOTAL BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE			\$2,350,201		

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STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY STATE AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
<b>BUILDING SAFETY, DIVISION OF</b>				
14.171	Manufactured Home Construction and Safety Standards	Housing and Urban Development	\$45,923	
	<b>TOTAL BUILDING SAFETY, DIVISION OF</b>		<u>\$45,923</u>	
<b>COMMERCE, DEPARTMENT OF</b>				
10.446	Rural Community Development Initiative	Department of Agriculture	\$147,663	
10.672	Rural Development, Forestry, and Communities	Department of Agriculture	6,736	
12.002	Procurement Technical Assistance for Business Firms	Department of Defense	220,406	
12.610	Community Economic Adjustment Planning Assistance- Joint Land Use Studies	Department of Defense	107,940	
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	8,020,490	
	<b>TOTAL COMMERCE, DEPARTMENT OF</b>		<u>\$8,503,235</u>	
<b>CORRECTION, DEPARTMENT OF</b>				
16.580	Edward Byrne Memorial Law Enforcement Assistance Discretionary Grants	Department of Justice	\$438,639	
16.606	State Criminal Alien Assistance Program	Department of Justice	184,038	
16.710	Public Safety Partnership and Community Policing Grants	Department of Justice	39,673	
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant	Department of Justice	160,110	
16.740	Statewide Automated Victim Information Notification	Department of Justice	258,714	
84.331	Grants to States for Incarcerated Youth Offenders	Department of Education	136,995	
94.003	State Commissions	Corp. for Natl. & Community Svc.	65,148	
94.004	Learn and Serve America - School and Community Based Programs	Corp. for Natl. & Community Svc.	140,331	
94.006	AmeriCorps	Corp. for Natl. & Community Svc.	1,130,866	
94.007	Program Development and Innovation Grants	Corp. for Natl. & Community Svc.	33,724	
	<b>TOTAL CORRECTION, DEPARTMENT OF</b>		<u>\$2,588,238</u>	
<b>EDUCATION, STATE BOARD OF</b>				
84.069	Leveraging Educational Assistance Partnership	Department of Education	\$150,686	
84.185	Byrd Honors Scholarships	Department of Education	208,500	
84.330	Advanced Placement Program	Department of Education	32,562	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	1,090,457	
84.350	Transition to Teaching	Department of Education	135,589	
84.365	English Language Acquisition Grants	Department of Education	131,180	
84.367	Improving Teacher Quality State Grants	Department of Education	300,542	
84.369	Grants for State Assessments and Related Activities	Department of Education	4,072,302	
84.378	College Access Challenge Grant Program	Department of Education	82,836	
	<b>TOTAL EDUCATION, STATE BOARD OF</b>		<u>\$6,204,654</u>	
<b>ENERGY RESOURCES, OFFICE OF</b>				
81.041	State Energy Program	Department of Energy	\$5,120	PT
81.041	State Energy Program	Department of Energy	1,180,334	
81.117	Energy Efficiency/Renew. Energy Info. Dissem./Outreach/Training/Tech. Assist.	Department of Energy	38,472	
81.119	State Energy Program Special Projects	Department of Energy	26,447	
	<b>TOTAL ENERGY, STATE BOARD OF</b>		<u>\$1,250,373</u>	
<b>ENVIRONMENTAL QUALITY, DEPARTMENT OF</b>				
12.113	Agreement Program for the Reimbursement of Technical Services	Department of Defense	\$124,930	
15.DAH	Hazards/Hazmat	Department of the Interior	66,675	
66.001	Air Pollution Control Program Support	Environmental Protection Agency	1,151,918	
66.001	Air Pollution Control Program Support	Environmental Protection Agency	78,000	NC
66.034	Surveys, Studies, Research, Invest. Demos & Special Purpose Activities-Clean Air Act	Environmental Protection Agency	358,054	
66.034	Surveys, Studies, Research, Invest. Demos & Special Purpose Activities-Clean Air Act	Environmental Protection Agency	70,281	NC
66.036	Clean School Bus USA	Environmental Protection Agency	7,517	
66.039	National Clean Diesel Funding Assistance Program	Environmental Protection Agency	85,530	
66.040	State Clean Diesel Grant Program	Environmental Protection Agency	64,402	
66.202	Congressionally Mandated Projects	Environmental Protection Agency	108,616	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	1,801,208	
66.432	State Public Water System Supervision	Environmental Protection Agency	952,763	
66.436	Surveys, Studies, Research, Invest. Demos & Special Purpose Activities-Clean Air Act	Environmental Protection Agency	31,410	

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**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY STATE AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
66.454	ARRA - Water Quality Management Planning	Environmental Protection Agency	\$1,592	
66.454	Water Quality Management Planning	Environmental Protection Agency	81,413	
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	3,482,592	
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	2,351,967	
66.463	Water Quality Cooperative Agreements	Environmental Protection Agency	14,874	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	224,963	
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	21,819,316	
66.471	State Grants to Reimburse Oper. of Sm. Water Sys. for Training & Cert. Costs	Environmental Protection Agency	272,835	
66.474	Water Protection Grants to the States	Environmental Protection Agency	142,196	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Environmental Protection Agency	481,680	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Environmental Protection Agency	(1,015)	PT
66.608	Environmental Information Exchange Network Grant Program	Environmental Protection Agency	197,529	
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	96,652	
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	595,943	
66.802	Superfund State, Political Sub. & Indian Tribe Site - Specific Cooperative Agmts.	Environmental Protection Agency	16,935,368	
66.804	State and Tribal Underground Storage Tanks Program	Environmental Protection Agency	351,102	
66.805	Leaking Underground Storage Tank Trust Fund Program	Environmental Protection Agency	603,010	
66.808	Solid Waste Management Assistance Grants	Environmental Protection Agency	52	
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Protection Agency	164,984	
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	742,698	
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	2,396	PT
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	Environmental Protection Agency	169,657	
81.502	Idaho National Laboratory Oversight	Department of Energy	2,798,221	
81.502	Idaho National Laboratory Oversight	Department of Energy	371,409	PT
97.073	State Homeland Security Program	Department of Homeland Security	1,568	PT
	<b>TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF</b>		<b>\$56,804,306</b>	
	<b>FISH AND GAME, DEPARTMENT OF</b>			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	\$68,237	
10.028	Wildlife Services	Department of Agriculture	77,493	
10.999	Miscellaneous Forest Service Grants	Department of Agriculture	493,182	
10.999	Miscellaneous Natural Resources Conservation Service Grants	Department of Agriculture	78,444	
11.407	Interjurisdictional Fisheries Act of 1986	Department of Commerce	8,126	
11.436	Columbia River Fisheries Development Program	Department of Commerce	1,483,745	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	245,874	
11.441	Regional Fishery Management Councils	Department of Commerce	17,509	
11.463	Habitat Conservation	Department of Commerce	10,911	
11.999	Miscellaneous NOAA Grants	Department of Commerce	1,073,408	
12.999	Miscellaneous Army Corps of Engineers Grants	Department of Defense	24,357	
14.999	Miscellaneous HUD Grants	Housing and Urban Development	4,949	
15.231	Fish, Wildlife, and Plant Conservation Resource Management	Department of the Interior	813,216	
15.605	Sport Fish Restoration	Department of the Interior	6,281,511	
15.608	Fish and Wildlife Management Assistance	Department of the Interior	164,262	
15.611	Wildlife Restoration	Department of the Interior	6,065,067	
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	317,575	
15.633	Landowner Incentive	Department of the Interior	162,887	
15.634	State Wildlife Grants	Department of the Interior	717,025	
15.647	Migratory Bird Conservation	Department of the Interior	36,791	
15.649	Service Training and Technical Assistance	Department of the Interior	4,968,625	
15.999	Miscellaneous Fish and Wildlife Service Grants	Department of the Interior	81,115	
15.999	Miscellaneous Bureau of Reclamation Grants	Department of the Interior	710,639	
15.999	Miscellaneous National Park Services Grants	Department of the Interior	16,189	
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	72,863	
81.999	Miscellaneous Bonneville Power Administration Grants	Department of Energy	9,056,280	
	<b>TOTAL FISH AND GAME, DEPARTMENT OF</b>		<b>\$33,050,280</b>	

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STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY STATE AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
<b>HEALTH AND WELFARE, DEPARTMENT OF</b>				
10.551	Supplemental Nutrition Assistance Program	Department of Agriculture	\$172,057,370	NC
10.557	Supplemental Nutrition for Women, Infants, and Children (WIC)	Department of Agriculture	29,534,660	
10.558	Child and Adult Care Food Program	Department of Agriculture	16,166	
10.561	ARRA - State Administrative Matching Grants - Supple. Nutrition Assist. Program	Department of Agriculture	202,000	
10.561	State Administrative Matching Grants - Supple. Nutrition Assist. Program	Department of Agriculture	10,950,912	
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	11,323	
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	256,760	
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	2,225,233	NC
16.575	Crime Victim Assistance	Department of Justice	1,604,740	
66.032	State Indoor Radon Grants	Environmental Protection Agency	56,540	
66.951	Environmental Education Grants	Environmental Protection Agency	9,321	
81.041	ARRA - State Energy Program	Department of Energy	137,830	
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	2,729,918	
81.999	Weatherization Conference	Department of Energy	799,385	
84.181	Special Education - Grants for Infants and Families	Department of Education	2,153,169	
84.393	ARRA - Special Education-Grants for Infants and Families	Department of Education	2,342	
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	266,521	
93.069	Public Health Emergency Preparedness	Health and Human Services	6,512,322	
93.087	Enhance Safety of Children Affected by Parental Meth. or Other Substance Abuse	Health and Human Services	483,397	
93.104	Comp. Community Mental Health Svcs. - Children w/Serious Emotional Disturb.	Health and Human Services	274,980	
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	251,095	
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	15,000	PT
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control	Health and Human Services	179,357	
93.127	Emergency Medical Services for Children	Health and Human Services	139,000	
93.130	Cooperative Agmts. - States/Territories - Coord. & Develop. of Primary Care Ofcs.	Health and Human Services	128,793	
93.136	Injury Prevent. & Control Research/State and Community Based Prog.	Health and Human Services	174,372	
93.150	Projects for Assistance in Transition from Homelessness	Health and Human Services	300,000	
93.217	Family Planning - Services	Health and Human Services	1,747,919	
93.240	State Capacity Building	Health and Human Services	213,965	
93.241	State Rural Hospital Flexibility Program	Health and Human Services	622,768	
93.243	Substance Abuse & Mental Health Svcs. - Projects of Regional & Natl. Significance	Health and Human Services	48,659	
93.251	Universal Newborn Hearing Screening	Health and Human Services	132,267	
93.268	Immunization Grants	Health and Human Services	1,577,416	
93.268	Immunization Grants	Health and Human Services	18,917,290	NC
93.283	Centers for Disease Control & Prevention - Investigations & Technical Assistance	Health and Human Services	5,370,521	
93.283	Centers for Disease Control & Prevention - Investigations & Technical Assistance	Health and Human Services	5,673	PT
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	278,859	
93.556	Promoting Safe and Stable Families	Health and Human Services	1,346,379	
93.558	Temporary Assistance for Needy Families	Health and Human Services	32,020,999	
93.563	ARRA - Child Support Enforcement	Health and Human Services	1,271,868	
93.563	Child Support Enforcement	Health and Human Services	16,328,842	
93.566	Refugee and Entrant Assistance - State Administered Programs	Health and Human Services	1,467,683	
93.568	Low-Income Home Energy Assistance	Health and Human Services	25,254,741	
93.569	Community Services Block Grant	Health and Human Services	3,684,914	
93.575	Child Care and Development Block Grant	Health and Human Services	11,313,554	
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	161,834	
93.596	Child Care Mandatory & Matching Funds of the Child Care and Develop. Fund	Health and Human Services	6,533,039	
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	118,085	
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	149,036	
93.600	Head Start	Health and Human Services	141,727	
93.603	Adoption Incentive Payments	Health and Human Services	86,370	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	521,462	
93.643	Children's Justice Grants To States	Health and Human Services	158,846	
93.645	Child Welfare Services - State Grants	Health and Human Services	1,995,409	
93.658	ARRA - Foster Care-Title IV-E	Health and Human Services	263,461	
93.658	Foster Care-Title IV-E	Health and Human Services	9,988,061	
93.659	ARRA - Adoption Assistance	Health and Human Services	242,259	

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STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY STATE AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
93.659	Adoption Assistance	Health and Human Services	\$4,956,791	
93.667	Social Services Block Grant	Health and Human Services	6,420,824	
93.669	Child Abuse and Neglect State Grants	Health and Human Services	158,822	
93.671	Family Violence Prevention & Services/Grants for Battered Women's Shelters	Health and Human Services	1,004,373	
93.674	Chafee Foster Care Independence Program	Health and Human Services	480,084	
93.710	ARRA - Community Services Block Grant	Health and Human Services	3	
93.767	Children's Health Insurance Program	Health and Human Services	39,419,346	
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	2,472,969	
93.778	ARRA - Medical Assistance Program	Health and Human Services	82,818,560	
93.778	Medical Assistance Program	Health and Human Services	913,615,914	
93.779	Ctrs. for Medicare & Medicaid Services Research, Demos., & Eval.	Health and Human Services	150,690	
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	2,893,509	
93.913	Grants to States for Operation of Offices of Rural Health	Health and Human Services	154,036	
93.917	HIV Care Formula Grants	Health and Human Services	1,345,237	
93.943	Epidemiologic Research Studies of AIDS and HIV	Health and Human Services	952,087	
93.944	HIV/AIDS Surveillance	Health and Human Services	68,597	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	2,052,289	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	6,121,342	
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	Health and Human Services	463,346	
93.988	Diabetes Control Programs and Evaluation of Surveillance Systems	Health and Human Services	324,287	
93.991	Preventive Health and Health Services Block Grant	Health and Human Services	502,937	
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	3,238,656	
93.999	Clinical Laboratory Improvement Amendments	Health and Human Services	151,220	
93.999	Drug Alcohol Information	Health and Human Services	534	
93.999	Mammography Quality	Health and Human Services	67,389	
93.999	State EPI Outcomes	Health and Human Services	148,549	
93.999	State Outcomes Measurement and Management System	Health and Human Services	(2,917)	
93.999	Vital Statistics Grants	Health and Human Services	204,717	
96.999	Electronic Death Registration	Social Security Administration	270,000	
96.999	Social Security Birth and Death Reports	Social Security Administration	8,550	
	<b>TOTAL HEALTH AND WELFARE, DEPARTMENT OF</b>		<b>\$1,443,899,153</b>	
	<b>HISPANIC AFFAIRS, COMMISSION ON</b>			
93.307	Minority Health and Health Disparities Research	Health and Human Services	\$7,756	PT
	<b>TOTAL HISPANIC COMMISSION</b>		<b>\$7,756</b>	
	<b>HISTORICAL SOCIETY, IDAHO STATE</b>			
14.246	CDBG/Brownfields Economic Development Initiative	Housing and Urban Development	\$92,580	PT
15.224	Cultural Resource Management	Department of the Interior	32,261	
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	642,938	
15.999	Challenge Cost Sharing	Department of the Interior	5,000	
89.003	National Historical Publications and Records Grants	Natl. Archives & Records Admin.	25,341	
	<b>TOTAL HISTORICAL SOCIETY, IDAHO STATE</b>		<b>\$798,120</b>	
	<b>HUMAN RIGHTS, COMMISSION ON</b>			
30.002	Employment Discrimination - Fair Employment Practices Contracts	Equal Employ. Opportunity Comm.	\$241,434	
	<b>TOTAL HUMAN RIGHTS, COMMISSION ON</b>		<b>\$241,434</b>	
	<b>INDUSTRIAL COMMISSION</b>			
16.576	Crime Victim Compensation	Department of Justice	\$589,655	
17.005	Compensation and Working Conditions	Department of Labor	4,074	
	<b>TOTAL INDUSTRIAL COMMISSION</b>		<b>\$593,729</b>	
	<b>INSURANCE, DEPARTMENT OF</b>			
93.779	Ctrs. for Medicare & Medicaid Services Research, Demos., & Evaluations	Health and Human Services	\$433,100	
	<b>TOTAL INSURANCE, DEPARTMENT OF</b>		<b>\$433,100</b>	

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.



**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY STATE AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	
JUDICIAL DEPARTMENT					
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	Department of Justice	\$457,869	PT	
16.756	Court Appointed Special Advocates	Department of Justice	63,665		
93.586	State Court Improvement Program	Health and Human Services	228,758		
TOTAL JUDICIAL DEPARTMENT			\$750,292		
JUVENILE CORRECTIONS, DEPARTMENT OF					
16.523	Juvenile Accountability Block Grants	Department of Justice	\$294,642		
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	Department of Justice	575,542		
16.548	Title V - Delinquency Prevention Program	Department of Justice	87,216		
16.727	Enforcing Underage Drinking Laws Program	Department of Justice	424,203		
TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF			\$1,381,603		
LABOR, DEPARTMENT OF					
17.002	Labor Force Statistics	Department of Labor	\$730,837		
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities	Department of Labor	28,640		
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	6,795,390		
17.225	ARRA - Unemployment Insurance	Department of Labor	20,545,185		
17.225	Unemployment Insurance	Department of Labor	465,062,577		
17.235	Senior Community Service Employment Program	Department of Labor	359,625		
17.245	Trade Adjustment Assistance	Department of Labor	6,278,837		
17.258	ARRA - WIA Adult Program	Department of Labor	106,435		
17.258	WIA Adult Program	Department of Labor	1,912,922		
17.259	ARRA - WIA Youth Activities	Department of Labor	754,212		
17.259	WIA Youth Activities	Department of Labor	2,288,362		
17.260	ARRA - WIA Dislocated Workers	Department of Labor	227,341		
17.260	WIA Dislocated Workers	Department of Labor	3,648,482		
17.266	Work Incentive Grants	Department of Labor	547,883		
17.268	H-1B Job Training Grants	Department of Labor	846,782		
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	123,268		
17.801	Disabled Veterans' Outreach Program	Department of Labor	463,241		
17.804	Local Veterans' Employment Representative Program	Department of Labor	269,832		
96.001	Social Security - Disability Insurance	Social Security Administration	7,523,219		
TOTAL LABOR, DEPARTMENT OF			\$518,513,070		
LANDS, DEPARTMENT OF					
10.069	Conservation Reserve Program	Department of Agriculture	\$6,123		
10.664	Cooperative Forestry Assistance	Department of Agriculture	3,511,365		
10.672	Rural Development, Forestry, and Communities	Department of Agriculture	6,806		
10.676	Forest Legacy Program	Department of Agriculture	1,597,184		
10.677	Forest Land Enhancement Program	Department of Agriculture	149,374		
10.912	Environmental Quality Incentives Program	Department of Agriculture	75,918		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Department of the Interior	137,738		
TOTAL LANDS, DEPARTMENT OF			\$5,484,508		
LIBRARIES, IDAHO COMMISSION FOR					
45.129	Promotion of the Humanities - Federal/State Partnership	Natl. Found. on the Arts & Humanities	\$10,593	PT	
45.310	Grants to States	Natl. Found. on the Arts & Humanities	1,278,040		
TOTAL LIBRARIES, IDAHO COMMISSION FOR			\$1,288,633		
MILITARY, DIVISION OF					
11.555	Public Safety Interoperable Communications Grant Program	Department of Commerce	\$3,955,845		
12.401	ARRA - National Guard Military Operations and Maintenance Projects	Department of Defense	19,571		
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	23,740,232		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Department of Transportation	92,999		
97.001	Pilot Demonstration or Earmarked Projects	Department of Homeland Security	1,421		
97.004	State Domestic Preparedness Equipment Support Program	Department of Homeland Security	152,721		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	823,339		

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
BY STATE AGENCY  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
97.039	Hazard Mitigation Grant	Department of Homeland Security	\$21,361	
97.042	Emergency Management Performance Grants	Department of Homeland Security	2,795,896	
97.046	Fire Management Assistance Grant	Department of Homeland Security	2,065,592	
97.047	Pre-Disaster Mitigation	Department of Homeland Security	440,761	
97.052	Emergency Operations Centers	Department of Homeland Security	250,000	
97.067	Homeland Security Grant Program	Department of Homeland Security	11,132,957	
97.078	Buffer Zone Protection Plan	Department of Homeland Security	322,889	
97.086	Homeland Security Outreach, Education, and Technical Assistance	Department of Homeland Security	11,607	
	<b>TOTAL MILITARY, DIVISION OF</b>		<b>\$45,827,191</b>	
	<b>PARKS AND RECREATION, DEPARTMENT OF</b>			
15.225	Recreation Resource Management	Department of the Interior	\$25,602	
15.616	Clean Vessel Act	Department of the Interior	39,000	
15.622	Sportfishing and Boating Safety Act	Department of the Interior	78,070	
15.916	Outdoor Recreation - Acquisition, Development, and Planning	Department of the Interior	361,110	
15.999	Lake Walcott Projects	Department of the Interior	90,291	
15.999	City of Rocks National Parks Service	Department of the Interior	395,957	
15.999	Cascade Reservoir	Department of the Interior	190,867	
20.219	Recreational Trails Program	Department of Transportation	1,051,425	
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	Environmental Protection Agency	344,384	
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,337,980	
	<b>TOTAL PARKS AND RECREATION, DEPARTMENT OF</b>		<b>\$3,914,686</b>	
	<b>PHARMACY, BOARD OF</b>			
16.580	Edward Byrne Memorial Law Enforce. Assistance Discretionary Grants	Department of Justice	\$23,542	
	<b>TOTAL PHARMACY, BOARD OF</b>		<b>\$23,542</b>	
	<b>POLICE, IDAHO STATE</b>			
10.999	Marijuana Eradication Forest Service Grants	Department of Agriculture	\$6,995	
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	60,009	
16.579	Edward Byrne Memorial Formula Grant Program	Department of Justice	127,431	
16.580	Edward Byrne Memorial Law Enforce. Assistance Discretionary Grants	Department of Justice	483,282	
16.588	Violence Against Women Formula Grants	Department of Justice	1,034,032	
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	39,272	
16.609	Community Prosecution and Project Safe Neighborhoods	Department of Justice	118,217	
16.710	Public Safety Partnership and Community Policing Grants	Department of Justice	352,767	
16.734	Special Data Collections and Statistical Studies	Department of Justice	3,010	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	1,144,334	
16.741	Forensic DNA Capacity Enhancement Program	Department of Justice	129,686	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	85,533	
16.744	Anti-Gang Initiative	Department of Justice	49,067	
16.999	Joint Terrorism Task Force	Department of Justice	10,389	
16.999	Organized Crime and Drug Task Force	Department of Justice	32,221	
20.218	National Motor Carrier Safety	Department of Transportation	1,906,927	
20.234	Safety Data Improvement Program	Department of Transportation	925	
21.999	Equitable Sharing for Law Enforcement Agencies	Department of the Treasury	214,351	
	<b>TOTAL POLICE, IDAHO STATE</b>		<b>\$5,798,448</b>	
	<b>PROFESSIONAL-TECHNICAL EDUCATION, DIVISION OF</b>			
64.124	All-Volunteer Force Educational Assistance	Department of Veterans Affairs	\$141,278	
84.002	Adult Education - Basic Grants to States	Department of Education	1,484,970	
84.048	Career and Technical Education - Basic Grants to States	Department of Education	5,788,783	
84.243	Tech-Prep Education	Department of Education	998,339	
97.043	State Fire Training Systems Grants	Department of Homeland Security	11,738	
	<b>TOTAL PROFESSIONAL-TECHNICAL EDUCATION, DIVISION OF</b>		<b>\$8,425,108</b>	
	<b>PUBLIC TELEVISION, IDAHO</b>			
10.861	Public Television Station Digital Transition Grant Program	Department of Agriculture	\$29,609	
11.550	Public Telecommunications Facilities Planning and Construction	Department of Commerce	279,384	
	<b>TOTAL PUBLIC TELEVISION, IDAHO</b>		<b>\$308,993</b>	

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY STATE AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	<b>PUBLIC UTILITIES COMMISSION</b>			
20.700	Pipeline Safety	Department of Transportation	\$79,000	
	<b>TOTAL PUBLIC UTILITIES COMMISSION</b>		<u>\$79,000</u>	
	<b>SECRETARY OF STATE</b>			
90.401	Help America Vote Act Requirements Payments	Election Assistance Commission	\$1,666,854	
93.617	Voting Access for Individuals with Disabilities - Grants to States	Health and Human Services	48,001	
	<b>TOTAL SECRETARY OF STATE</b>		<u>\$1,714,855</u>	
	<b>SPECIES CONSERVATION, OFFICE OF</b>			
10.999	Forest Service Wolf Management CCS Agreement	Department of Agriculture	\$81,736	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	2,419,603	
15.608	Fish and Wildlife Management Assistance	Department of the Interior	277,450	
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	2,324,350	
15.FFB	Gray Wolf Recovery	Department of the Interior	500,355	
81.999	Idaho OSC Accord Planning and Development	Department of Energy	30,947	
81.999	Idaho MOA - Water Transactions	Department of Energy	366,558	
81.999	BPA Watershed Habitat Restoration - Lemhi	Department of Energy	90,168	
81.999	Upper Salmon Screen Tributary Passage	Department of Energy	155,230	
	<b>TOTAL SPECIES CONSERVATION, OFFICE OF</b>		<u>\$6,246,397</u>	
	<b>SUPERINTENDENT OF PUBLIC INSTRUCTION</b>			
10.553	School Breakfast Program	Department of Agriculture	\$14,153,012	
10.555	National School Lunch Program	Department of Agriculture	5,795,647	NC
10.555	National School Lunch Program	Department of Agriculture	40,698,272	
10.556	Special Milk Program for Children	Department of Agriculture	228,326	
10.558	Child and Adult Care Food Program	Department of Agriculture	6,404,394	
10.559	Summer Food Service Program for Children	Department of Agriculture	3,792,955	
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	833,785	
10.574	Team Nutrition Grants	Department of Agriculture	258,425	
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	198,649	
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	525,223	
15.130	Indian Education - Assistance to Schools	Department of the Interior	946	
84.002	Adult Education - Basic Grants to States	Department of Education	678,498	
84.010	Title I Grants to Local Educational Agencies	Department of Education	45,557,935	
84.011	Migrant Education - State Grant Program	Department of Education	3,820,103	
84.013	Title I Program for Neglected and Delinquent Children	Department of Education	252,851	
84.027	Special Education - Grants to States	Department of Education	50,895,226	
84.144	Migrant Education - Coordination Program	Department of Education	7,050	
84.173	Special Education - Preschool Grants	Department of Education	2,264,867	
84.186	Safe and Drug-Free Schools and Communities - State Grants	Department of Education	1,412,980	
84.196	Education for Homeless Children and Youth	Department of Education	227,154	
84.213	Even Start-State Educational Agencies	Department of Education	478,337	
84.282	Charter Schools	Department of Education	3,320,660	
84.287	Twenty-First Century Community Learning Centers	Department of Education	5,088,147	
84.298	State Grants for Innovative Programs	Department of Education	177,927	
84.318	Education Technology State Grants	Department of Education	1,137,208	
84.323	Special Education - State Personnel Development	Department of Education	466,513	
84.330	Advanced Placement Program	Department of Education	4,125	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	4,541	
84.357	Reading First State Grants	Department of Education	4,194,749	
84.358	Rural Education	Department of Education	63,062	
84.365	English Language Acquisition Grants	Department of Education	1,788,903	
84.366	Mathematics and Science Partnerships	Department of Education	898,694	
84.367	Improving Teacher Quality State Grants	Department of Education	12,893,312	

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**STATE OF IDAHO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**BY STATE AGENCY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
84.368	Grants for Enhanced Assessment Instruments	Department of Education	\$534,235	
84.369	Grants for State Assessments and Related Activities	Department of Education	41	
84.373	Special Education - Technical Assistance on State Data Collection	Department of Education	336,341	
84.377	School Improvement Grants	Department of Education	832,111	
84.929	Civic Education	Department of Education	58,171	PT
93.938	Comprehensive Sch. Health Prog./Prevent Spread - HIV & Other Import. Health Prob.	Health and Human Services	624,434	
94.004	Learn and Serve America - School and Community Based Programs	Corp. for Natl. & Community Svc.	215,110	
94.013	Volunteers in Service to America	Corp. for Natl. & Community Svc.	38,348	
<b>TOTAL SUPERINTENDENT OF PUBLIC INSTRUCTION</b>			<u>\$211,161,267</u>	
<b>TRANSPORTATION DEPARTMENT, IDAHO</b>				
20.106	Airport Improvement Program	Department of Transportation	\$497,675	
20.205	ARRA - Highway Planning and Construction	Department of Transportation	365,248	
20.205	Highway Planning and Construction	Department of Transportation	189,978,421	
20.231	Performance and Registration Information Systems Management	Department of Transportation	207,063	
20.232	Commercial Driver License State Programs	Department of Transportation	355,796	
20.237	Commercial Vehicle Information Systems and Networks	Department of Transportation	75,423	
20.500	Federal Transit - Capital Investment Grants	Department of Transportation	308,186	
20.509	Formula Grants for Other Than Urbanized Areas	Department of Transportation	5,081,936	
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	Department of Transportation	718,073	
20.514	Public Transportation Research	Department of Transportation	17,072	
20.515	State Planning and Research	Department of Transportation	92,068	
20.600	State and Community Highway Safety	Department of Transportation	1,690,843	
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	Department of Transportation	800,428	
20.604	Safety Incentive Grants for Use of Seatbelts	Department of Transportation	62	
20.610	State Traffic Safety Information System Improvement Grants	Department of Transportation	125,644	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	Department of Transportation	46,863	
<b>TOTAL TRANSPORTATION DEPARTMENT, IDAHO</b>			<u>\$200,360,801</u>	
<b>VETERANS SERVICES, DIVISION OF</b>				
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	\$6,084,765	
64.101	Burial Expenses Allowances for Veterans	Department of Veterans Affairs	106,500	
64.203	State Cemetery Grants	Department of Veterans Affairs	140,833	
<b>TOTAL VETERANS SERVICES, DIVISION OF</b>			<u>\$6,332,098</u>	
<b>VOCATIONAL REHABILITATION, DIVISION OF</b>				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$13,327,725	
84.128	Rehabilitation Services - Service Projects	Department of Education	16,668	
84.169	Independent Living - State Grants	Department of Education	137,282	
84.187	Supported Employment Services for Individuals with Significant Disabilities	Department of Education	298,557	
84.265	State Vocational Rehabilitation Unit In-Service Training	Department of Education	80,975	
96.008	Social Security - Work Incentives Planning and Assistance Program	Social Security Administration	330,771	
<b>TOTAL VOCATIONAL REHABILITATION, DIVISION OF</b>			<u>\$14,191,978</u>	
<b>WATER RESOURCES, DEPARTMENT OF</b>				
10.902	Soil and Water Conservation	Department of Agriculture	\$29,122	
15.999	Fort Hall Water Rights Agreement	Department of the Interior	4,983	
15.999	Water Bank Program	Department of the Interior	201,349	
15.999	Landsat Data Continuity	Department of the Interior	1,002	
66.433	State Underground Water Source Protection	Environmental Protection Agency	94,690	
66.606	Surveys, Studies, Investigations and Special Purpose Grants	Environmental Protection Agency	64,805	
81.999	Columbia Basin Water Transactions Program	Department of Energy	127,345	
81.999	Tributary Water Conservation	Department of Energy	126,075	
97.023	Community Assistance Program - State Support Services Element	Department of Homeland Security	119,068	
97.041	National Dam Safety Program	Department of Homeland Security	34,046	
97.070	Map Modernization Management Support	Department of Homeland Security	16,123	
<b>TOTAL WATER RESOURCES, DEPARTMENT OF</b>			<u>\$818,608</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$2,603,662,533</u>	

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

**STATE OF IDAHO  
NOTES TO SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

**NOTE 1 – PURPOSE OF THE SCHEDULES**

The Supplementary Schedules of Expenditures of Federal Awards (schedules) are in addition to the State's basic financial statements and are presented for purposes of additional analysis. The schedules are required by the Office of Management and Budget (OMB) *Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations*. OMB *Circular A-133* is issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The reporting entity includes all federal awards administered by those state departments and entities included in the State's *Comprehensive Annual Financial Report (CAFR)*, except for the colleges and universities, the Idaho Housing and Finance Association, and the Idaho Individual High Risk Reinsurance Pool. The Schedules of Expenditures of Federal Awards for the colleges and universities, the Idaho Housing and Finance Association, and the Idaho Individual High Risk Reinsurance Pool are audited by independent certified public accountants and published under separate cover.

**B. Basis of Accounting**

The schedules were prepared using the cash basis method of accounting. Expenditures are recognized when paid rather than when obligations are incurred. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**C. Basis of Presentation**

Expenditures of Federal Awards – In accordance with the OMB *Circular A-133*, federal awards are federal cost-reimbursement contracts or federal financial assistance (cash or non-cash) in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Awards may be received directly from a federal agency or indirectly from a pass-through entity. Contracts between the State and federal government for which the federal government procures tangible goods or services are not considered to be expenditures of federal awards.

Catalog of Federal Domestic Assistance – The *Catalog of Federal Domestic Assistance (CFDA)* is a list of federal programs available. The OMB *Circular A-133* requires the schedules to provide total federal awards expended by the State for each individual federal program by CFDA number. Federal programs that have not been assigned a specific CFDA number are assigned a miscellaneous CFDA number – the first two digits of a miscellaneous CFDA number identify the federal awarding agency followed by ".999."

Program Clusters – Closely related programs with different CFDA numbers that share common compliance requirements are considered "program clusters." The Schedule of Expenditures of Federal Awards by Federal Agency displays programs by program cluster as mandated by the OMB *Circular A-133 Compliance Supplement*. Programs not included within a designated cluster are presented under the title "NON-CLUSTERED PROGRAMS."

Valuation of Non-cash Assistance – Non-cash awards are identified by "NC" on the schedules. Non-cash expenditures of federal awards were determined as follows:

1. CFDA 10.551, Supplemental Nutrition Assistance Program – reported at the face value of food stamps provided.
2. CFDA 10.555, National School Lunch Program – reported at the fair market value of the food commodities distributed.

**STATE OF IDAHO  
NOTES TO SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

3. CFDA 10.569, Emergency Food Assistance – reported at the fair market value of the food commodities distributed.
4. CFDA 39.003, Donation of Federal Surplus Personal Property – reported at the fair market value of donated property as determined by General Services Administration.
5. CFDA 66.001, Air Pollution Control Program Support – reported at the fair market value of the goods and services included as in-kind awards.
6. CFDA 66.034, Surveys, Studies, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act – reported at the fair market value of the goods and services included as in-kind awards.
7. CFDA 93.268, Immunization Grants – reported at the federally assigned value of the serum distributed.

State Funds Included with Federal Funds – State unemployment insurance funds are included with federal funds in the total expenditures for CFDA 17.225. The State portion was \$345,764,166, and the federal portion was \$119,298,411.

**NOTE 3 – PASS-THROUGH ASSISTANCE**

Some State agencies receive federal awards from non-federal entities to carry out federal programs. These awards are identified by "PT" on the schedules. The following is additional information about these awards:

1. CFDA 10.304 – The Department of Agriculture received U.S. Department of Agriculture funds from the University of California, Davis. The Department reported expenditures of \$3,045. (Grantor number 2007 37620 18230)
2. CFDA 10.604 – The Department of Agriculture received U.S. Department of Agriculture funds from the Northwest Horticultural Council. The Department reported expenditures of \$2,266. (Grantor number 9008)
3. CFDA 14.246 – The Idaho State Historical Society received U.S. Housing and Urban Development funds from the Clearwater Economic Development Association. The Society reported expenditures of \$92,580. (Grantor numbers HUD05DF-550, HUD05DF-565, HUD05DF-569, HUD06-657, and HUD06-658)
4. CFDA 16.756 – The Idaho Judicial Department received U.S. Department of Justice funds from the National Court Appointed Special Advocate Association. The Department reported expenditures of \$63,665. (Grantor numbers 11234 and ID10909-08-0708-S)
5. CFDA 45.129 – The Idaho Commission for Libraries received National Foundation of the Arts and Humanities funds from the Idaho Humanities Council. The Commission reported expenditures of \$10,593. (Grantor number n/a)
6. CFDA 66.606 – The Department of Environmental Quality received U.S. Environmental Protection Agency funds from the Coeur d'Alene Tribe Air Quality Program. The Department reported expenditures of minus \$1,015. (Grantor number n/a)
7. CFDA 66.817 – The Department of Environmental Quality received U.S. Environmental Protection Agency funds from Sage Community Resources. The Department reported expenditures of \$2,396. (Grantor number n/a)

**STATE OF IDAHO  
NOTES TO SCHEDULES OF  
EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2009**

8. CFDA 81.041 – The Office of Energy Resources received U.S. Department of Energy funds from Washington State University. The Department reported expenditures of \$5,120. (Grantor numbers 106621-G002179 and 104498-G002201)
9. CFDA 81.502 – The Department of Environmental Quality received U.S. Department of Energy funds from the Western Governors' Association. The Department reported expenditures of \$371,409. (Grantor number MOA DEFC0490AL65416)
10. CFDA 84.929 – The Superintendent of Public Instruction received U.S. Department of Education funds from the Center for Civic Education. The Superintendent reported expenditures of \$58,171. (Grantor number Q929A060001)
11. CFDA 93.110 – The Department of Health and Welfare received U.S. Department of Health and Human Services funds from the University of Hawaii. The Department reported expenditures of \$15,000. (Grantor number 6548)
12. CFDA 93.283 – The Department of Health and Welfare received U.S. Department of Health and Human Services funds from the State of Washington. The Department reported expenditures of \$5,673. (Grantor number N17085)
13. CFDA 93.307 – The Commission on Hispanic Affairs received U.S. Department of Health and Human Services funds from Mountain States Group, Inc. The Commission reported expenditures of \$7,756. (Grantor number R24 MD001711)
14. CFDA 97.073 – The Department of Environmental Quality received U.S. Department of Homeland Security funds from the Idaho State University Institute of Emergency Management. The Department reported expenditures of \$1,568. (Grantor number n/a)

**NOTE 4 – LOANS OUTSTANDING**

The following loan programs are administered on behalf of federal awarding agencies:

- A. The Department of Environmental Quality administers loans for the Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) and the Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468). These revolving funds make loans to qualified water pollution control projects and public drinking water systems. The loans are funded by the federal capitalization grants, State match, and revolving funds. The loans are disbursed as borrowers incur costs and are repaid over 20 years starting within one year after project completion. Interest rates vary between 0% and 4.5%. Management considers all loans to be fully collectible, so there is no allowance for uncollectible accounts.

**STATE OF IDAHO**  
**NOTES TO SCHEDULES OF**  
**EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Loan programs at June 30, 2009:

**CAPITALIZATION GRANTS FOR CLEAN WATER - CFDA 66.458**

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	\$210,214,567	\$97,021,910	\$0	\$113,192,657
Projects in Progress	103,776,441	0	68,510,173	35,266,268
Totals	<u>\$313,991,008</u>	<u>\$97,021,910</u>	<u>\$68,510,173</u>	<u>\$148,458,925</u>
Less: Amount Due Within 1 Year				<u>5,995,341</u>
Loans Receivable Net of Current Maturities				<u>\$142,463,584</u>

**CAPITALIZATION GRANTS FOR DRINKING WATER - CFDA 66.468**

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	\$51,439,119	\$11,204,707	\$0	\$40,234,412
Projects in Progress	65,883,315	0	29,284,448	36,598,867
Totals	<u>\$117,322,434</u>	<u>\$11,204,707</u>	<u>\$29,284,448</u>	<u>\$76,833,279</u>
Less: Amount Due Within 1 Year				<u>1,873,051</u>
Loans Receivable Net of Current Maturities				<u>\$74,960,228</u>

- B. The Office of Energy Resources administers loan and grant programs (CFDA 81.999) for the U.S. Department of Energy. The original source of these funds was petroleum price violations. The funds are used to finance various energy conservation projects. The outstanding principal and interest at June 30, 2009, was \$580,479. The Office of Energy Resources determined uncollectible accounts to be \$0.

**NOTE 5 – SUBRECIPIENTS**

Some of the federal expenditures presented in the schedules were provided to subrecipients to administer federal programs. Some subrecipients are also provided State funds in addition to federal funds. The following is a schedule of State agency payments (federal and State funds) to subrecipients:

STATE AGENCY	CFDA	FEDERAL PROGRAM TITLE	AMOUNT
Administration, Dept. of	39.003	Donation of Federal Surplus Personal Property	\$850,011
Aging, Commission on	17.235	Senior Community Service Employment Program	59,174
Aging, Commission on	93.042	Long-term Care Ombudsman Services for Older Individuals	79,990
Aging, Commission on	93.043	Disease Prevention and Health Promotion Services	100,977
Aging, Commission on	93.044	Grants for Supportive Services and Senior Centers	2,509,046
Aging, Commission on	93.045	Nutrition Services	2,171,208
Aging, Commission on	93.048	Discretionary Projects	144,628
Aging, Commission on	93.051	Alzheimer's Disease Demonstration Grants to States	121,689
Aging, Commission on	93.052	National Family Caregiver Support	691,846
Aging, Commission on	93.053	Nutrition Services Incentive Program	693,388



**STATE OF IDAHO**  
**NOTES TO SCHEDULES OF**  
**EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Agriculture, Dept. of	10.169	Specialty Crop Block Grant Program	\$3,684
Agriculture, Dept. of	10.664	Cooperative Forestry Assistance	(2,658)
Agriculture, Dept. of	15.615	Cooperative Endangered Species Conservation Fund	5,265
Arts, Commission on the	45.024	Promotion of the Arts-Grants to Organizations and Individuals	10,500
Arts, Commission on the	45.025	Promotion of the Arts-Partnership Agreements	229,993
Commerce, Dept. of	10.446	Rural Community Development Initiative	134,423
Commerce, Dept. of	12.002	Procurement Technical Assistance for Business Firms	75,302
Commerce, Dept. of	12.610	Comm. Econ. Adjustment Planning Assist./Joint Land Use Studies	107,940
Commerce, Dept. of	14.228	Community Development Block Grants/State's Program	7,641,546
Correction, Dept. of	94.006	AmeriCorps	1,127,991
Educ., State Board of	84.069	Leveraging Education Assistance Partnership	150,686
Educ., State Board of	84.185	Byrd Honors Scholarships	208,500
Educ., State Board of	84.367	Improving Teacher Quality State Grants	253,628
Educ., State Board of	84.378	College Access Challenge Grant Program	44,310
Environmental Quality, Dept. of	66.001	Air Pollution Control Program Support	23,748
Environmental Quality, Dept. of	66.419	Water Pollution Control State, Interstate & Tribal Program Support	50,068
Environmental Quality, Dept. of	66.460	Nonpoint Source Implementation Grants	1,909,124
Environmental Quality, Dept. of	66.468	Capitalization Grants for Drinking Water State Revolving Funds	687,462
Environmental Quality, Dept. of	66.801	Hazardous Waste Management State Program Support	31,553
Environmental Quality, Dept. of	66.802	Superfund State, Political Sub./Indian Tribe Site-Specific Co-op Agreement	11,883
Environmental Quality, Dept. of	81.502	Idaho National Laboratory Oversight	404,817
Health and Welfare, Dept. of	10.557	Supplemental Nutrition for Women, Infants, and Children (WIC)	7,535,374
Health and Welfare, Dept. of	10.561	State Admin. Matching Grants for the Supple. Assistance Prog.	618,593
Health and Welfare, Dept. of	10.568	Emergency Food Assistance Program (Administrative Costs)	267,370
Health and Welfare, Dept. of	16.575	Crime Victim Assistance	1,551,607
Health and Welfare, Dept. of	81.042	Weatherization Assistance for Low-Income Persons	2,838,524
Health and Welfare, Dept. of	84.181	Special Educ.-Grants for Infants and Families	221,287
Health and Welfare, Dept. of	93.048	Special Programs for the Aging-Discretionary Projects	190,014
Health and Welfare, Dept. of	93.069	Public Health Emergency Preparedness	3,757,160
Health and Welfare, Dept. of	93.104	Comp. Community Mental Health Svcs. for Children w/Serious Emotional Disturbances	434,471
Health and Welfare, Dept. of	93.110	Maternal and Child Health Federal Consolidated Programs	767
Health and Welfare, Dept. of	93.116	Project Grants & Co-op. Agreements/Tuberculosis Control	65,961
Health and Welfare, Dept. of	93.127	Emergency Medical Services for Children	7,975
Health and Welfare, Dept. of	93.136	Injury Prevent. & Control Research/State & Comm. Based Prog.	79,111
Health and Welfare, Dept. of	93.217	Family Planning-Services	944,352
Health and Welfare, Dept. of	93.241	State Rural Hospital Flexibility Program	461,478
Health and Welfare, Dept. of	93.251	Universal Newborn Hearing Screening	249
Health and Welfare, Dept. of	93.268	Immunization Grants	315,800
Health and Welfare, Dept. of	93.283	Ctrs. for Disease Control/Prevent. Investigations & Tech. Assist.	1,297,307
Health and Welfare, Dept. of	93.301	Small Rural Hospital Improvement Grant Program	262,586
Health and Welfare, Dept. of	93.556	Promoting Safe and Stable Families	24,170
Health and Welfare, Dept. of	93.558	Temporary Assistance for Needy Families	1,994,647
Health and Welfare, Dept. of	93.568	Low-Income Home Energy Assistance	6,843,177
Health and Welfare, Dept. of	93.569	Community Services Block Grant	3,654,903
Health and Welfare, Dept. of	93.575	Child Care and Development Block Grant	3,592,474

**STATE OF IDAHO**  
**NOTES TO SCHEDULES OF**  
**EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Health and Welfare, Dept. of	93.617	Voting Access for Individuals with Disabilities-Grants to States	\$1,290
Health and Welfare, Dept. of	93.630	Developmental Disabilities Basic Support and Advocacy Grants	47,977
Health and Welfare, Dept. of	93.659	Adoption Assistance	185,874
Health and Welfare, Dept. of	93.667	Social Services Block Grant	986,686
Health and Welfare, Dept. of	93.671	Family Violence Protection & Svcs./Battered Women's Shelters	950,352
Health and Welfare, Dept. of	93.674	Chafee Foster Care Independence Program	48,985
Health and Welfare, Dept. of	93.778	Medical Assistance Program	3,314,677
Health and Welfare, Dept. of	93.779	Ctrs. for Medicare & Medicaid Svcs. Research, Demos. & Eval.	109,660
Health and Welfare, Dept. of	93.889	National Bioterrorism Hospital Preparedness Program	2,581,625
Health and Welfare, Dept. of	93.913	Grants to States for Operation of Offices of Rural Health	33,892
Health and Welfare, Dept. of	93.917	HIV Care Formula Grants	131,138
Health and Welfare, Dept. of	93.943	Epidemiologic Research Studies of AIDS and HIV	379,519
Health and Welfare, Dept. of	93.944	HIV/AIDS Surveillance	21,404
Health and Welfare, Dept. of	93.958	Block Grants for Community Mental Health Services	160,895
Health and Welfare, Dept. of	93.977	Prevent. Health Svcs./Sexually Transmitted Dis. Control Grants	260,717
Health and Welfare, Dept. of	93.988	Diabetes Control Programs & Evaluation of Surveillance Systems	119,328
Health and Welfare, Dept. of	93.991	Preventive Health and Health Services Block Grant	171,952
Health and Welfare, Dept. of	93.994	Maternal and Child Health Services Block Grant to the States	1,423,572
Historical Society, Idaho State	15.904	Historic Preservation Fund Grants-in-Aid	69,635
Insurance, Dept. of	93.779	Ctrs. for Medicare/Medicaid Svcs. Research, Demos. & Eval.	126,498
Juvenile Corrections, Dept. of	16.523	Juvenile Accountability Incentive Block Grants	224,357
Juvenile Corrections, Dept. of	16.540	Juvenile Justice & Delinquency Prevent. Allocation to States	191,179
Juvenile Corrections, Dept. of	16.548	Title V Delinquency Prevent. Program	81,317
Juvenile Corrections, Dept. of	16.727	Enforcing Underage Drinking Laws Program	183,908
Labor, Dept. of	17.207	Employment Service/Wagner-Peyser Funded Activities	18,558
Labor, Dept. of	17.258	WIA Adult Program	129,746
Labor, Dept. of	17.259	WIA Youth Activities	270,534
Labor, Dept. of	17.260	WIA Dislocated Workers	158,458
Labor, Dept. of	17.268	H-1B Job Training Grants	500,201
Lands, Dept. of	10.664	Cooperative Forestry Assistance	1,114,888
Lands, Dept. of	10.677	Forest Land Enhancement Program	11,403
Lands, Dept. of	15.228	Natl. Fire Plan-Wildland Urban Interface Comm. Fire Assist.	118,755
Lands, Dept. of	20.205	Highway Planning and Construction	154,514
Libraries, Idaho Commission for	45.310	Grants to States	268,156
Military, Division of	11.555	Public Safety Interoperable Communications Grant Program	3,948,822
Military, Division of	20.703	Interagency Hazardous Materials Public Sector Training & Planning Grants	60,692
Military, Division of	97.004	State Domestic Preparedness Equipment Support Program	146,179
Military, Division of	97.036	Disaster Grants-Public Assist. (Presidentially Declared Disasters)	727,057
Military, Division of	97.042	Emergency Management Performance Grants	1,165,927
Military, Division of	97.046	Fire Management Assistance Grant	2,392,528
Military, Division of	97.047	Pre-Disaster Mitigation	372,747
Military, Division of	97.067	Homeland Security Grant Program	8,271,467
Military, Division of	97.078	Buffer Zone Protection Plan	313,439
Parks and Recreation, Dept. of	15.616	Clean Vessel Act	39,000
Parks and Recreation, Dept. of	15.916	Outdoor Recreation-Acquisition, Development & Planning	376,827
Parks and Recreation, Dept. of	20.219	Recreation Trails Program	723,685
Parks and Recreation, Dept. of	97.012	Boating Safety Financial Assistance	774,040

**STATE OF IDAHO**  
**NOTES TO SCHEDULES OF**  
**EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

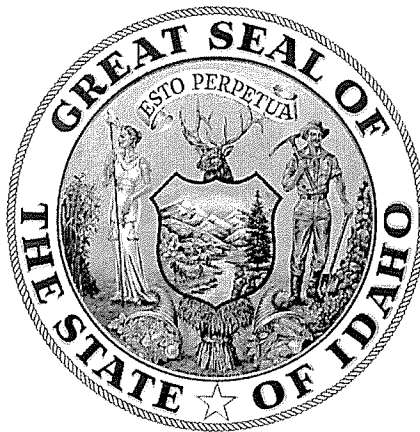
Police, Idaho State	16.580	Edward Byrne Mem. Law Enforce. Assist. Discretionary Grants	\$345,722
Police, Idaho State	16.588	Violence Against Women Formula Grants	721,112
Police, Idaho State	16.609	Community Prosecution and Project Safe Neighborhoods	117,407
Police, Idaho State	16.710	Public Safety Partnership and Community Policing Grants	198,767
Police, Idaho State	16.727	Enforcing Underage Drinking Laws Program	7,611
Police, Idaho State	16.738	Edward Byrne Memorial Justice Assistance Grant Program	701,730
Police, Idaho State	16.744	Anti-Gang Initiative	44,442
Police, Idaho State	93.643	Children's Justice Grants	7,200
Professional-Technical Educ., Div. of	84.002	Adult Educ. - Basic Grants to States	1,308,073
Professional-Technical Educ., Div. of	84.048	Vocational Educ.-Basic Grants to States	5,821,739
Professional-Technical Educ., Div. of	84.243	Tech-Prep Educ.	374,362
Professional-Technical Educ., Div. of	97.043	State Fire Training Systems Grants	11,738
Secretary of State	90.401	Help America Vote Act Requirements Payments	882,797
Secretary of State	93.617	Voting Access/Individuals w/Disabilities-Grants to States	8,475
Species Conservation, Office of	15.615	Cooperative Endangered Species Conservation Fund	1,894,000
Supt. of Public Instruction	10.553	School Breakfast Program	13,986,826
Supt. of Public Instruction	10.555	National School Lunch Program	46,168,389
Supt. of Public Instruction	10.556	Special Milk Program for Children	228,326
Supt. of Public Instruction	10.558	Child and Adult Care Food Program	6,374,790
Supt. of Public Instruction	10.559	Summer Food Service Program for Children	3,683,444
Supt. of Public Instruction	10.574	Team Nutrition Grants	29,777
Supt. of Public Instruction	10.582	Fresh Fruit and Vegetable Program	508,919
Supt. of Public Instruction	15.130	Indian Educ.-Assistance to Schools	946
Supt. of Public Instruction	16.727	Enforcing Underage Drinking Laws Program	1,427
Supt. of Public Instruction	20.601	Alcohol Traffic Safety/Drunk Driving Preven. Incent. Grants	546
Supt. of Public Instruction	84.002	Adult Educ.-State Grant Program	627,640
Supt. of Public Instruction	84.010	Title I Grants to Local Educ.al Agencies	44,400,954
Supt. of Public Instruction	84.011	Migrant Educ.-State Grant Program	3,228,332
Supt. of Public Instruction	84.027	Special Educ.-Grants to States	48,201,619
Supt. of Public Instruction	84.173	Special Educ.-Preschool Grants	2,259,958
Supt. of Public Instruction	84.186	Safe and Drug-Free Schools and Communities-State Grants	1,305,852
Supt. of Public Instruction	84.196	Educ. for Homeless Children and Youth	214,721
Supt. of Public Instruction	84.213	Even Start-State Educ.al Agencies	449,738
Supt. of Public Instruction	84.282	Charter Schools	3,197,172
Supt. of Public Instruction	84.287	Twenty-First Century Community Learning Centers	4,774,191
Supt. of Public Instruction	84.298	State Grants for Innovative Programs	155,649
Supt. of Public Instruction	84.318	Educ. Technology State Grants	1,136,653
Supt. of Public Instruction	84.323	Special Educ.-State Personnel Development	87,000
Supt. of Public Instruction	84.357	Reading First State Grants	2,971,406
Supt. of Public Instruction	84.358	Rural Education	63,026
Supt. of Public Instruction	84.365	English Language Acquisition Grants	1,675,099
Supt. of Public Instruction	84.366	Mathematics and Science Partnerships	782,913
Supt. of Public Instruction	84.367	Improving Teacher Quality State Grants	12,449,464
Supt. of Public Instruction	84.368	Grants for Enhanced Assessment Instructions	32,985
Supt. of Public Instruction	84.373	Special Educ.-Technical Assistance on State Data Collection	42,553
Supt. of Public Instruction	84.377	School Improvement Grants	694,675

**STATE OF IDAHO**  
**NOTES TO SCHEDULES OF**  
**EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Supt. of Public Instruction	93.938	Com. School Health Prog.to Prevent the Spread of HIV	\$30,392
Supt. of Public Instruction	94.004	Learn & Serve America-School & Community Based Prog.	129,589
Transportation Dept., Idaho	20.106	Airport Improvement Programs	8,270
Transportation Dept., Idaho	20.205	Highway Planning and Construction	6,135,946
Transportation Dept., Idaho	20.500	Federal Transit-Capital Investment Grants	255,000
Transportation Dept., Idaho	20.509	Formula Grants for Other Than Urbanized Areas	4,164,963
Transportation Dept., Idaho	20.513	Capital Assist. Prog. for Elderly Persons & Persons /Disabilities	602,400
Transportation Dept., Idaho	20.600	State and Community Highway Safety	718,627
Transportation Dept., Idaho	20.601	Alcohol Traffic Safety & Drunk Driving Prevent. Incent. Grants	388,297
Transportation Dept., Idaho	20.610	State Traffic Safety Information System Improvement Grants	93,423
Vocational Rehabilitation, Div. of	84.169	Independent Living-State Grants	174,826
			<u>\$316,237,037</u>

**STATE OF IDAHO  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**AUDITOR'S RESULTS**



**STATE OF IDAHO  
SINGLE AUDIT REPORT  
SUMMARY OF AUDITOR'S RESULTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

**BASIC FINANCIAL STATEMENTS**

1. The independent auditor's report on the basic financial statements expressed an unqualified opinion.
2. The audit of the basic financial statements disclosed significant deficiencies in internal control. Deficiencies considered to be material weaknesses were also reported.
3. The audit of the basic financial statements did disclose noncompliance that is material to the financial statements.

**FEDERAL AWARDS**

1. The audit of federal major programs in the Schedule of Expenditures of Federal Awards disclosed significant deficiencies in internal control. We consider items 09F-1 and 09F-10 to be material weaknesses.
2. The independent auditor's report on compliance with federal major programs expressed a qualified opinion. The opinion was qualified because the state of Idaho did not fully comply with the maintenance of efforts requirements for the U.S. Department of Health and Human Services' Temporary Assistance to Needy Families Grant.
3. The *Single Audit Report* disclosed findings that are required to be reported in accordance with the criteria in Section 510a of OMB *Circular A-133*.
4. The federal programs identified as major programs are listed on the following page.
5. The dollar threshold used to distinguish between Type A and Type B programs was \$7,810,988.
6. For the fiscal year ended June 30, 2009, the State of Idaho did not meet *OMB Circular A-133's* requirements to qualify as a low-risk auditee.

**STATE OF IDAHO  
SINGLE AUDIT REPORT  
SCHEDULE OF FEDERAL MAJOR PROGRAMS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<b>PROGRAM OR CLUSTER TITLE</b>	<b>CFDA</b>
<b>CDBG – STATE ADMINISTERED SMALL CITIES PROGRAM CLUSTER:</b>	
Community Development Block Grant/State's Program	14.228
<b>FISH AND WILDLIFE CLUSTER:</b>	
Sports Fish Restoration	15.605
Wildlife Restoration	15.611
<b>WIA CLUSTER:</b>	
ARRA – WIA Adult Program	17.258
WIA Adult Program	17.258
ARRA – WIA Youth Activities	17.259
WIA Youth Activities	17.259
ARRA – WIA Dislocated Workers	17.260
WIA Dislocated Workers	17.260
<b>VOCATIONAL REHABILITATION CLUSTER:</b>	
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126
<b>TANF CLUSTER:</b>	
Temporary Assistance for Needy Families	93.558
<b>CCDF CLUSTER:</b>	
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds	93.596
<b>MEDICAID CLUSTER:</b>	
State Medicaid Fraud Control Units	93.775
State Survey and Certification of Health Care Providers and Suppliers	93.777
ARRA – Medical Assistance Program	93.778
Medical Assistance Program	93.778
<b>HOMELAND SECURITY CLUSTER:</b>	
Homeland Security Grant Program	97.067
<b>NON-CLUSTERED PROGRAMS:</b>	
ARRA – National Guard Military Operations and Maintenance	12.401
National Guard Military Operations and Maintenance	12.401
ARRA – Unemployment Insurance	17.225
Unemployment Insurance	17.225
Capitalization Grants for Clean Water State Revolving Funds	66.458
ARRA – Capitalization Grants for Drinking Water State Revolving Funds	66.468
Capitalization Grants for Drinking Water State Revolving Funds	66.468
Miscellaneous Bonneville Power Administration Grants	81.999
ARRA – Child Support Enforcement	93.563
Child Support Enforcement	93.563
Block Grants for Prevention and Treatment of Substance Abuse	93.959

**STATE OF IDAHO  
SINGLE AUDIT REPORT  
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Federal Department Federal Program	State Agency	CFDA Number	Questioned Costs	Finding Reference
<b><u>EDUCATION, DEPARTMENT OF</u></b>				
Rehabilitation Services	Vocational Rehabilitation	84.126	N/D	09F-1
Rehabilitation Services	Vocational Rehabilitation	84.126	N/D	09F-2
Rehabilitation Services	Vocational Rehabilitation	84.126	N/D	09F-3
Rehabilitation Services	Blind and Visually Impaired	84.126	N/D	09F-10
Rehabilitation Services	Blind and Visually Impaired	84.126	N/D	09F-11
<b><u>HEALTH AND HUMAN SERVICES, DEPARTMENT OF</u></b>				
Temporary Assistance to Needy Families	Health and Welfare, Dept. of	93.558	\$5,200,000	09F-5
Temporary Assistance to Needy Families	Health and Welfare, Dept. of	93.558	1,600,000	09F-6
Temporary Assistance to Needy Families	Health and Welfare, Dept. of	93.558	700,000	09F-7
Temporary Assistance to Needy Families	Health and Welfare, Dept. of	93.558	400,000	09F-8
<b><u>INTERIOR, DEPARTMENT OF</u></b>				
Sports Fish Restoration	Fish and Game, Dept. of	15.605	N/D	09F-4
Wildlife Restoration	Fish and Game, Dept. of	15.611	N/D	09F-4
<b><u>LABOR, DEPARTMENT OF</u></b>				
Unemployment Insurance	Labor, Dept. Of	17.225	N/D	09F-9
Total Questioned Costs			<u>\$7,900,000</u>	

N/D = The amount of questioned costs for this finding is not easily determinable.



**STATE OF IDAHO  
SINGLE AUDIT REPORT  
FEDERAL FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 20, 2009**

**BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE**

**FINDING 09F-1**

CFDA Title: Rehabilitation Services

CFDA #: 84.126

Federal Award #:

H126A080017 and H126A090017

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Education

Compliance Requirements: L – Reporting

Questioned Costs: Not Determinable

The schedule of federal expenditures is not supported by the accounting records. The Commission for the Blind and Visually Impaired (ICBVI) is required by federal regulations to report to the federal grantor the amount of expenditures of federal awards (SEFA). As part of the Single Audit process, we confirm that amounts reported are consistent, properly identified, and supported.

Total expenditures reported by the ICBVI for the State Basic Grant of \$2,081,648 were not specifically identified in the accounting system, and efforts by the ICBVI to identify the details were unsuccessful. In addition, the amount of federal reimbursements received by the ICBVI exceeded the reported expenditures, and efforts to identify this difference were also unsuccessful.

**RECOMMENDATION**

**We recommend that the ICBVI properly record and document the amounts reported on the SEFA and retain these documents as required by federal regulations.**

**AGENCY'S CORRECTIVE ACTION PLAN**

ICBVI administers eight programs, five of which are funded by federal grants. Due to the diversity of programs, the agency uses a cost allocation plan to properly allocate costs across all programs. Under a cost allocation plan, the State's accounting and reporting system (STARS) cannot identify costs to be allocated to each grant, although according to *OMB Circular A-87*, the allocated costs are considered direct costs. *OMB Circular A-87* does not allow the use of a cost allocation plan. The total expenditures used on the cost allocation plan are taken from STARS reports DAFR 7850 and DAFR 8280 and are reconciled monthly.

**FINDING 09F-2**

CFDA Title: Rehabilitation Services

CFDA #: 84.126

Federal Award #:

H126A080017 and H126A090017

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Education

Compliance Requirements:

B – Allowable Costs/Cost Principles

Questioned Costs: Not Determinable

The approved indirect cost allocation plan is still not followed and includes direct costs in error. We noted during the prior audit that the ICBVI did not follow the federally approved allocation plan and improperly charged administrative costs to federal programs. This issue has not yet been resolved with the federal grantor.

During FY 09, the ICBVI claimed nearly \$2 million in costs to the State Basic Grant program, of which \$1.9 million was identified as allocated costs which were not calculated or supported by the federally approved allocation plan.

We also noted that allocated costs included amounts that should be charged as direct costs, such as payroll costs for program staff that only worked on the State Basic Grant program. Including direct costs

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

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in the allocation plan can significantly affect the amounts allocated and result in unsupported costs.

#### **RECOMMENDATION**

**We recommend that the ICBVI follow the federally approved cost allocation plan and properly distribute administrative costs. We also recommend that the ICBVI remove direct costs from the allocation process to restore the integrity of the plan.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

ICBVI is following its approved cost allocation plan. The issue ICBVI is facing is the lack of documentation of the approved cost allocation plan by the U.S. Department of Education and the subsequent recertification of the approved plan. ICBVI is working to secure a copy of the documentation from the U.S. Department of Education.

#### **FINDING 09F-3**

CFDA Title: Rehabilitation Services

CFDA #: 84.126

Federal Award #:

H126A080017 and H126A090017

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Education

Compliance Requirements:

C – Cash Management

Questioned Costs: Not Determinable

Federal funds are not requested within the time frames established in federal requirements. Federal regulations under the Cash Management Improvement Act (CMIA) require the ICBVI to request federal funds within specific time frames based on the type of grant and costs incurred. The cash management objectives under a cost reimbursement grant are to minimize the time between disbursements for program costs and the collection of federal funds.

The ICBVI operates the State Basic Grant on a reimbursement basis, and most of the costs incurred for this grant are employee salaries which are paid on a biweekly basis. However, the ICBVI requested federal reimbursements only nine times sporadically during FY 09, even though salaries costs were disbursed approximately 26 times during the year. In one instance, the time between requests for reimbursements exceed four months, resulting in a significant delay in collecting federal funds and creating a potential interest receivable issue with the federal grantor.

The requests for federal funds did not comply with the requirements of the CMIA because the ICBVI was not aware that these requirements applied to the State Basic Grant.

#### **RECOMMENDATION**

**We recommend that the ICBVI request federal funds in accordance with the CMIA requirements.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

ICBVI acknowledges the past issues and has taken measures to ensure this issue is resolved.

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

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#### **FISH AND GAME, DEPARTMENT OF**

##### **FINDING 09F-4**

CFDA Title: Sport Fish Restoration  
and Wildlife Restoration

CFDA #: 15.605 and 15.611

Federal Award #:

F-91-D1, W-170-R33, W-173-D25, F-89-L1

Program Year: 2009

Federal Agency: Department of Interior,  
U.S. Fish and Wildlife Service

Compliance Requirements:

C – Cash Management

Questioned Costs: Not Determinable

Errors occurred in federal expenditure reports and reimbursement requests due to internal control weaknesses. The Department of Fish and Game relies on queries of the accounting system created by staff to prepare federal expenditure reports and requests for reimbursements. These queries are not retained and were not available for audit. Though staff stated that reviews were completed by the primary reviewer, there was minimal documentation to verify this review. Internal control procedures designed by the Department rely on a primary reviewer, but no procedure exists to delegate this task to other staff when the primary reviewer is absent.

Our limited test of five federal expenditure reports and reimbursement requests identified errors in all reports and requests tested. For example, expenditures for one project were overstated by \$113,256, while another project was understated by \$38,951. In addition, reimbursement requests for one project were overstated by \$97,183, while another project was understated by \$4,473. Additional inquiries indicated that reimbursement requests were missed for several months, and other errors occurred because program income was not properly excluded.

The Department has subsequently reviewed all final federal expenditure reports and final reimbursement requests for the Fish and Wildlife Restoration grants and identified and corrected other errors.

#### **RECOMMENDATION**

**We recommend that the Department enhance internal control procedures to ensure that federal expenditure reports and reimbursement requests are accurate. These enhancements should include procedures to test the accuracy of queries used to create reports and reimbursement requests and retain these for audit, and procedures to delegate the review process when the primary staff member is absent.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

The Department concurs with the finding that errors in billings occurred in December 2009, when our primary supervisor/reviewer was on vacation. While we believe that our normal process would have identified these errors prior to sending a billing, we agree that improvements can be made with our internal control process. Our budget analyst is now being cross-trained to act as the backup approver when the primary review is unavailable for any reason and the individual responsible for original invoice preparation has been provided additional training. The reviewer will also be required to initial the documentation indicating a review has been completed. We are also investigating a method to electronically store all supporting data and results of queries to avoid retaining an excessive

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

amount of paper copies. Once implemented, this should provide a clearer audit trail of all steps taken in preparation of the Department's billing. The Department has made the needed invoice corrections and submitted revised billings prior to the completion of audit fieldwork.

#### **HEALTH AND WELFARE, DEPARTMENT OF**

##### **FINDING 09F-5**

CFDA Title: Temporary Assistance to  
Needy Families

CFDA #: 93.558

Federal Award #: G0009IDTANF

Program Year:

October 1, 2007 to September 30, 2008

Federal Agency: Department of Health  
and Human Services

Compliance Requirements:

G – Maintenance of Effort

L – Reporting

Questioned Costs: \$5.2 Million

Costs of \$5.2 million claimed as "Maintenance of Effort" for the TANF grant are not qualifying expenditures. The purposes of the Temporary Assistance to Needy Families (TANF) program identified in federal regulations (Section 401 of the Social Security Act) are:

1. Provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives.
2. End the dependence of needy parents on government benefits by promoting job preparation, work, and marriage.
3. Prevent and reduce the incidence of out-of-wedlock pregnancies and establish annual numerical goals for preventing and reducing the incidence of these pregnancies.
4. Encourage the formation and maintenance of two-parent families.

Federal regulations (45CFR 263.2) related to maintenance of effort (MOE) for the TANF grant require the State to expend State funds of at least 75% of the amount spent by the State during fiscal year 1994. For fiscal year 2009, the State, through the Department of Health and Welfare, is required to provide approximately \$13 million of State-funded MOE costs. Expenditures intended to meet (MOE) requirements must be identified by TANF purpose and must be for "qualified state expenditures" related to that purpose. For purpose 1 and 2 those expenditures must be entirely incurred to help eligible families that have at least one child and meet the income and resource standards established in the TANF State Plan.

Qualified activities and services for TANF purposes 1 and 2 include:

- Cash assistance.
- Child care assistance.
- Educational activities to increase self-sufficiency, job training, and work services.
- Non-medical treatment services for alcohol and drug abuse, provided that the State has not commingled its MOE funds with federal TANF funds to pay for this service.

Qualified activities and services for TANF Purposes 3 and 4 include:

- Activities designed to prevent and reduce the number of out-of-wedlock births, and certain qualified activities (listed in TANF-ACF-PI-2008-10) to promote healthy marriage and responsible fatherhood. These activities may be provided to individuals and families, regardless of financial need or family composition.

We analyzed the TANF costs claimed as MOE and determined that \$5.2 million of the total \$13 million were not qualifying expenditures as defined by federal regulations. Most of these costs were allocated administrative and program services that cannot be directly identified to an eligible family as required. This amount also includes \$722,000 of unallowable costs identified in Finding 09F-6.

We also noted errors in the MOE reports submitted to the federal grantor. The Department identified 1,615 families as receiving assistance from MOE State funds in fiscal year 2009, but none of these families were served with MOE spending. These families all received cash assistance payments that were paid from federal funds, and these costs do not qualify as MOE. Additionally, some TANF costs are incorrectly classified, which raises the possibility that MOE spending on administrative costs exceeded the 15% limit for these types of costs as established by federal regulations.

#### **RECOMMENDATION**

**We recommend that the Department claim only qualified expenditures as MOE in accordance with the Temporary Assistance to Needy Families (TANF) grant program and federal regulations. We also recommend that the Department contact the federal grantor to resolve the amount of unqualified State MOE expenditures.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

MOE Spending of \$5.2M are not qualified expenditures.

With respect to the \$5.2M of expenditures not being qualified for claiming as TANF Maintenance of Effort (MOE), the Department disagrees with this finding. The \$5.2M identified in this finding is attributed to Family Preservation activities as determined by the Random Moment Time Study (RMTS). Family Preservation includes:

- Routine contacts, other monitoring, and/or communication with parents, foster parents, children, or child care providers on the status of the child, daily behavior management/supervision, special activities, etc.
- Referral to services intended to help prevent removal of a child from his/her own home.
- Placement prevention case management.
- Development of goals, service plans, written service agreements, and routine supervisory contacts.

**STATE OF IDAHO**

**Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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Effective October 1, 2008, the federal Department of Health and Human Services issued Program Instruction No. TANF-ACF-PI-2008-10. This Instruction states:

*"...qualified non-assistance pro-family expenditures for benefits and services provided to families who are not considered "eligible families" as defined in 45 CFR 263.2(b), count towards meeting a State's basic MOE requirement."*

Within the Policy section of this Program Instruction is a list of allowable healthy marriage and responsible non-assistance activities. The Department believes that the activities and services provided within the scope of Family Preservation fall within the allowable list provided by federal guidance. Below is a selected list of activities stated as allowable in the Program Instruction that is accomplished by Family Preservation:

- Activities to promote marriage or sustain marriage through activities such as counseling, mentoring, disseminating information about the benefits of marriage and 2-parent involvement for children, enhancing relationship skills, education regarding how to control aggressive behavior, disseminating information on the causes of domestic violence and child abuse,...financial planning seminars... divorce education and reduction programs, including mediation and counseling;
- Activities to promote responsible parenting through activities such as counseling, mentoring, and mediation, disseminating information about good parenting practices, skills-based parenting education, encouraging child support payments, and other methods.

The Department believes that the eligible activity guidance provided by this Program Instruction is in alignment with the principles and services provided by Family Preservation, particularly "Placement prevention case management." Based on these criteria, the \$5.2M is allowable to count towards meeting the Department's basic Maintenance-of-Effort requirement.

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

#### **TANF expenditures are incorrectly categorized.**

With respect to the classification of TANF costs reported in the federal financial report, the Department agrees with the statement and recommendation. A review of all TANF expenditures will be conducted, and re-categorization will be performed as appropriate.

#### **ACF-204 MOE report has incorrect client counts for those served by MOE funds.**

With respect to the client counts reported in the FFY 2009 ACF-204 MOE report, the Department agrees with the statement and recommendation. The Department is refining the method to identify and count participants served by programs funded with MOE.

### **AUDITORS' RESPONSE TO THE AGENCY'S RESPONSE**

The indirect costs claimed as MOE spending do not meet the narrower definition of pro-family activities as provided in the TANF program instructions. The \$5.2 million claimed are allocated administrative costs generated through the Social Services Random Moment Time Study (RMTS). The title of the specific RMTS activity code that generates the allocation to TANF is "Placement Prevention Case Management and Administration," which is described as "activities related to a child to prevent placement in foster care, group, and residential care." According to the Child Protection e-manual, the goal of these "Family Preservation" services is for the "child to remain safely in his or her home while the family receives services." Although services of this nature meet TANF objectives, the specific activities and identity of clients served cannot be determined in order to qualify as MOE expenditures. In addition, these costs are improperly classified and reported as "systems" costs and are not described in the State Plan as required by Federal TANF regulations.

#### **FINDING 09F-6**

CFDA Title: Temporary Assistance to  
Needy Families

CFDA #: 93.558

Federal Award #: G0009IDTANF

Program Year:

October 1, 2007 to September 30, 2008

Federal Agency: Department of Health  
and Human Services

Compliance Requirements:

B – Allowable Costs/Cost Principles

Questioned Costs: \$1.6 Million

Indirect costs of \$1.6 million are improperly allocated to the TANF grant. The Department of Health and Welfare uses a random moment time study (RMTS) to allocate indirect costs to federal grant programs. Most of the indirect costs charged to the TANF program are allocated using the Social Services cost pool allocated by the RMTS. This allocation method requires employees to identify the task they are working on from a list of choices at the moment they receive the contact form. Each task is then linked to one or more programs that benefit from the employee's activity.

We noted in prior audits that the link between the tasks and benefiting programs was inappropriate and as a result, the TANF grant was charged an excessive share of indirect costs. The main concern is the task identified as "other," which is a miscellaneous category for activities that may be difficult to link to a specific grant or service. These miscellaneous activities within the "other" task benefit all programs equally, but are charged entirely to the TANF grant. The Department completed a review of the allocation process in 2008 and

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

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determined that the "other" task was improperly selected by employees more than 50% of the time. However, efforts to correct the task usage and allocation process have not been completed, resulting in the improper allocation of \$1.6 million to the TANF grant during FY 2009.

The Department concurred with the fiscal year 2008 audit finding, and has submitted a revised cost allocation plan to the federal grantor for approval. The resolution of the fiscal year 2008 audit finding has not yet been finalized by the federal grantor, and the Department will implement the new plan once the prior issue is resolved.

#### **RECOMMENDATION**

**We recommend that the Department continue efforts to resolve the cost allocation issues and comply with *OMB Circular A-87* cost requirements. We further recommend that the Department contact the federal grantor to resolve all questioned cost amounts.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

With respect to Indirect Costs being incorrectly allocated to TANF via the RMTS, the Department agrees. The Department agreed with the FY08 audit finding and submitted a revised cost allocation plan to the Division of Cost Allocation. Approval and commencement of the revised RMTS is anticipated by April 30, 2010. In the mean time extensive retraining has taken place to minimize the incorrect use of the "Other Services" response. A plan for reallocation of the FY08 and FY09 expenses has been proposed to the Federal grantors and is pending their response.

#### **FINDING 09F-7**

CFDA Title: Temporary Assistance to  
Needy Families

CFDA #: 93.558

Federal Award #: G0009IDTANF

Program Year:

October 1, 2007 to September 30, 2008

Federal Agency: Department of Health  
and Human Services

Compliance Requirements:

B – Allowable Costs/Cost Principles

Questioned Costs: \$700,000

Training costs of \$700,000 charged to TANF are not supported by an appropriate allocation methodology. The fiscal year 2008 audit report included an issue that training costs for foster care and adoption assistance caseworkers were charged to the TANF Emergency Assistance (EA) grant without an allocation basis to properly support the amounts as required by federal regulations (*OMB Circular A-87*). The Department agreed that the use of TANF funds for these training costs was inappropriate and that efforts would be taken to resolve this issue and evaluate all training costs to determine an appropriate method of allocation.

A new method was implemented in January of 2009 using RMTS as the basis for the allocation. However, errors from the prior process used during the first half of the fiscal year, together with errors in the RMTS process (as discussed in Finding 09F-6) resulted in more than \$700,000 of inappropriate allocations of training costs to the TANF grant in fiscal year 2009. In addition, no adjustments have been made for the training costs questioned in the fiscal year 2008 audit report.



## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

#### **RECOMMENDATION**

We recommend that the Department continue the efforts to resolve the cost allocation issues related to training costs charged to the TANF grant and comply with *OMB Circular A-87*. We further recommend that the Department contact the federal grantor to resolve all questioned cost amounts.

#### **AGENCY'S CORRECTIVE ACTION PLAN**

With respect to Indirect Costs being incorrectly allocated to TANF via the RMTS, the Department agrees. The Department agreed with the FY08 audit finding and submitted a revised cost allocation plan to the Division of Cost Allocation. Approval and commencement of the revised RMTS is anticipated by April 30, 2010. In the mean time extensive retraining has taken place to minimize the incorrect use of the "Other Services" response. A plan for reallocation of the FY08 and FY09 expenses has been proposed to the Federal grantors and is pending their response.

#### **FINDING 09F-8**

CFDA Title: Temporary Assistance to  
Needy Families

CFDA #: 93.558

Federal Award #: G0009IDTANF

Program Year:

October 1, 2007 to September 30, 2008

Federal Agency: Department of Health  
and Human Services

Compliance Requirements:

B – Allowable Costs/Cost Principles

Questioned Costs: \$400,000

Child support costs of over \$400,000 were improperly charged to the TANF grant. We recommended in the fiscal year 2008 audit that the Department correct the method used to allocate costs for certain types of child support services to the TANF grant. The Department submitted a revised cost allocation plan to the federal grantor in February 2009, which was subsequently approved. However, this new plan does not conform to the requirements for allowable costs under the federal TANF grant, and does not comply with the requirements establish in federal regulations (*OMB Circular A-87*) for allocating costs in relationship to the benefits received. The amended plan increased the amount of unallowable costs charged to the federal TANF grant.

We determined that costs for child support services of \$424,502 were improperly charged to the federal TANF grant during fiscal year 2009 as a result of the amended allocation plan. This amount includes all of the costs associated with services to "receipting services only" (RSO) cases incurred by the Department and are entirely allocated to the TANF grant.

#### **RECOMMENDATION**

We recommend that the Department revise the method used to allocate costs for child support services to the TANF grant to comply with grant requirements and federal regulations. We further recommend that the Department contact the federal grantor to resolve the questioned costs.

#### **AGENCY'S CORRECTIVE ACTION PLAN**

The Department disagrees with this finding. The Division of Welfare sought guidance from the US Department of Health and Human Services Administration for Children and Families Office of Child Support Enforcement Division of Policy upon original

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

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receipt of this repeat finding. Elaine Richman informed the Division that a portion of these costs are allocable to TANF, using a benefiting principle approach. Following this guidance, the Department amended its Cost Allocation Plan to allocate RSO costs between TANF and Child Support using this approach. Within the cover letter sent to our cognizant federal agency for the Plan amendment, the Department expressly stated its intention to: "...distribute [RSO] costs that are eligible for IV-D [Child Support] funding to that program, and allocate those costs not allowable under IV-D to TANF." The Plan amendment was approved by our Federal partners on June 23, 2009, and the Division of Welfare will continue to use this guidance to distribute its costs.

#### **AUDITORS' RESPONSE TO THE AGENCY'S RESPONSE**

As the finding states, the amount of RSO costs allocated to TANF for fiscal year 2009 represents all of the RSO costs the Department incurred. As a result, we do not see this as an equitable allocation in compliance with the guidance provided by Elaine Richman, US Department of Health and Human Services Administration for Children and Families.

#### **LABOR, DEPARTMENT OF**

##### **FINDING 09F-9**

CFDA Title: Unemployment Insurance

CFDA #: 17.225

Federal Award #: UI-16473-08-55-A-16

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Labor

Compliance Requirements: L – Reporting

Questioned Costs: Not Determinable

Financial reports submitted to the federal government are not supported by the accounting records. The Department is required to submit an "Overpayment Detection and Recovery Activities" report (ETA 227) that shows the amount of overpaid unemployment claims and recoveries. Data in this report is gathered from the Department's financial accounting records and other record keeping systems.

We reviewed the June 30, 2009 report and determined that 60 different line items were not supported by the Department's accounting records. Significant adjustments were made to force the report balances and were not documented or reconciled to the accounting records, the largest being \$980,000. As a result, we are unable to confirm the accuracy of the data submitted to the federal government.

Most of the adjustments and other reporting issues are the result of inconsistent data between the Department's financial accounting system and the other record keeping systems used to prepare the reports. Financial and statistic data are not coordinated and differences or errors between the systems are not investigated or corrected.

**STATE OF IDAHO**

**Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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**RECOMMENDATION**

We recommend that the Department properly support the financial reports submitted to the federal government by reconciling the data to the financial accounting system. In addition, efforts should be taken to coordinate the data in the accounting system and other record keeping systems used to develop federal financial reports.

**AGENCY'S CORRECTIVE ACTION PLAN**

The Department agrees with the finding that the audit trail for amounts reported on the ETA 227 report is inadequate, and improvements are needed in methods used to gather and reconcile information. The Department is devoting resources to studying the ETA 227 reporting process and is implementing appropriate changes to bring the reporting process up to acceptable standards. The Department will work with the Legislative Audit Office to resolve this finding.

The Department has assigned a project manager to research issues, recommend and implement process changes, and coordinate with other staff as necessary to accomplish objectives. The procedure to file the ETA 227 report has been modified so both fiscal and program personnel review the report and supporting documentation prior to filing to ensure amounts reported are supported and reconciled with accounting records.

The ETA 227 report for quarter ending March 31, 2010 is due May 1, 2010. Significant improvements will be implemented prior to the due date. Source records will be identified and an audit trail maintained to support summary information reported.

Improvements will be fully implemented and the finding resolved prior to filing the ETA 227 report for quarter ending June 30, 2010, which is due August 1, 2010.

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

#### **VOCATIONAL REHABILITATION, IDAHO DEPARTMENT OF**

##### **FINDING 09F-10**

CFDA Title: Rehabilitation Services

CFDA #: 84.126

Federal Award #:

H126A080016 and H126A090016

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Education

Compliance Requirements:

C – Cash Management

L – Reporting

Questioned Costs: Not Determinable

State matching funds were improperly reported, which reduced reimbursements by nearly \$475,000. The IDVR has contracts with the Idaho Department of Health and Welfare, Department of Juvenile Corrections, and Department of Correction to provide State matching funds for the Basic Grant. IDVR uses computer spreadsheets to track matching funds, program income, and calculate total grant expenditures to report to the federal grantor. However, errors in these spreadsheets improperly identified State match as program income, causing total grant expenditures to be underreported by \$602,000, which reduced federal reimbursements to the IDVR by nearly \$475,000 during FY 09.

Not only did the IDVR not collect all of the federal funds available, but these uncollected amounts also adversely affected IDVR's ability to provide matching funds for additional federal grant awards. The lack of available matching funds resulted in the reversion of \$616,000 in awards for FY 09 and the risk that an additional \$1.9 million in awards could revert in FY 10.

These errors resulted due to weaknesses in the review process for calculating and reporting grant costs that allowed errors to occur and not be detected or corrected.

##### **RECOMMENDATION**

**We recommend that the IDVR strengthen the review process for calculating and reporting grant costs to ensure that State match is properly reported and all federal reimbursements are collected. We also recommend that IDVR contact the federal grantor to determine whether the errors in FY 09 can be corrected and federal reimbursement of costs can be received.**

##### **AGENCY'S CORRECTIVE ACTION PLAN**

IDVR discovered and corrected the matching fund error during the FY09 single audit. Federal reports were corrected for the period ending September 30, 2009, and were submitted accurately for the period ending December 31, 2009. Due to the timeliness of this correction, IDVR was able to collect all but \$55,785 of the federal funds available to the program.

Significant cuts in State General Funds during FY09 resulted in the reversion of federal funds. Fund reversion would not have been avoided with a correct accounting of matching and program income funds during the year. Additional General Fund cuts in FY10 will increase the size of the fund reversion for FY10. Reversion of federal dollars by IDVR will not be avoided until State General Funds increase or additional sources of non-federal match are captured.

## **STATE OF IDAHO**

### **Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

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Spreadsheets used to track match and program income have been corrected and additional cross-matching processes have been put in place to identify fund totals. Additionally, the IDVR fiscal manager has increased the review process.

#### **FINDING 09F-11**

CFDA #: 84.126

Federal Award #:

H126A080016 and H126A090016

Program Year:

October 1, 2007 to September 30, 2008

October 1, 2008 to September 30, 2009

Federal Agency: Department of Education

Compliance Requirements:

B – Allowable Costs/Cost Principles

Questioned Costs: Not Determinable

The indirect rate used to charge administrative costs to federal grants was not properly supported. Federal grants received by the IDVR allow administrative costs to be charged based on an indirect rate. The indirect rate must comply with specific requirements as described in federal regulations (*OMB Circular A-87*) and use the agency's accounting system as the basis for the calculation. An approved indirect rate is used to allocate costs to federal grants that cannot be charged directly to the grant and include a portion of the administrative overhead.

The IDVR did not have proper documentation showing the expenditures used to prepare the indirect rate for FY 05. IDVR has received federal grant approval to use the FY 05 indirect rate until August 10, 2010. This is a repeat finding from the prior Single Audit at the IDVR, and we are required to include this issue in the current *Single Audit Report*.

#### **RECOMMENDATION**

**We recommend that IDVR properly support the indirect rates used to charge administrative costs to federal grants by developing and documenting the processes and calculations in accordance with federal regulations.**

#### **AGENCY'S CORRECTIVE ACTION PLAN**

At the suggestion of the U.S. Department of Education, IDVR allowed the FY05 indirect cost rate prepared for FY05 to continue through FY09. This allowed the fiscal staff to focus on preparing an accurate cost rate proposal that has been accepted by the U.S. Department of Education for all of FY10. The FY11 proposal was submitted on December 31, 2009, and is currently being evaluated by the U.S. Department of Education. Fiscal staff will continue to submit annual cost rate proposals that tie to State financial reports.

**STATE OF IDAHO**  
**SINGLE AUDIT REPORT**  
**SCHEDULE OF PRIOR FEDERAL FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Federal Department Federal Program	State Agency	CFDA Number	Questioned Costs	Finding Reference
<b>EDUCATION, U.S. DEPARTMENT OF</b>				
Rehabilitation Services	Blind and Visually Impaired	84.126	N/D	08F-1
Rehabilitation Services	Blind and Visually Impaired	84.126	N/D	08F-2
Rehabilitation Services	Vocational Rehabilitation	84.126	N/D	08F-7
Rehabilitation Services	Vocational Rehabilitation	84.126	N/D	08F-8
<b>HEALTH AND HUMAN SERVICES, U.S. DEPARTMENT OF</b>				
Medicaid	Health and Welfare, Department of	93.778	N/D	07F-2
Medicaid	Health and Welfare, Department of	93.767	N/D	07F-7
Medicaid	Health and Welfare, Department of	93.778	N/D	08F-3
Child Support Enforcement	Health and Welfare, Department of	93.563	\$3,000,000	08F-4
Temporary Assistance to Needy Families	Health and Welfare, Department of	93.558	4,300,000	08F-4
Temporary Assistance to Needy Families	Health and Welfare, Department of	93.558	5,300,000	08F-5
Temporary Assistance to Needy Families	Health and Welfare, Department of	93.558	1,300,000	08F-6
Total Questioned Costs			<u>\$13,900,000</u>	

N/D = The amount of questioned costs for this finding is not easily determinable.

STATE OF IDAHO  
SINGLE AUDIT REPORT  
PRIOR FEDERAL FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE

**FINDING 08F-1**

Rehabilitation Services  
84.126  
Department of Education  
Questioned Costs: Not Determinable

Administrative costs of \$170,000 were improperly allocated to the Commission's basic grant. The Commission uses a federally-approved allocation plan for distributing administrative costs to its federal grants. The allocation plan must follow federal regulations (*OMB Circular A-87*), which require that all programs of the Commission receive an appropriate allocation of administrative costs.

We determined that the Commission did not follow its federally-approved allocation plan and charged administrative costs to other federal programs. The Commission's basic grant was charged approximately \$170,000 in administrative costs that were initially allocated to other programs. These adjusted allocated costs are not allowable by the cost allocation plan and could result in the return of federal funds to the grantor.

**RECOMMENDATION**

**We recommended that the Commission follow its federally-approved allocation plan and properly distribute administrative costs to all programs. We also recommended that the Commission contact the federal grantor to resolve the potential unallowable costs.**

**Current Status: OPEN**

The Commission is currently working with the federal grantor to resolve these issues.

**FINDING 08F-2**

Rehabilitation Services  
84.126  
Department of Education  
Questioned Costs: Not Determinable

Reports of federal expenditures are inconsistent and not properly supported. Federal grantors require reports of federal expenditures as part of the compliance requirements applicable to most grants. In addition, the State Controller's Office (SCO) requests each agency to report expenditures of federal grants for the statewide Schedule of Expenditures of Federal Awards (SEFA). As part of the Single Audit process, we confirm that amounts reported to the SCO and federal grantors are consistent, properly identified, and supported.

The federal expenditures reported to the SCO and the federal grantors were not consistent or properly supported. Total expenditures reported to the SCO were \$2,400,185, but the total reported to federal grantors was \$2,576,845, a difference of \$176,660. Most of this difference is the result of improperly allocating administrative costs identified in Finding 08F-1. It appears that the amounts reported to the SCO are more accurate, but evidence to support these amounts was not available, and efforts by the Commission to recreate this data were not entirely successful.

**RECOMMENDATION**

**We recommended that the Commission develop and retain appropriate support for the reports of federal expenditures and that amounts reported to the SCO and federal grantors are consistent. We also recommended that the Commission resubmit corrected reports to the federal grantors and resolve any unallowable cost issue as a result of these corrections.**

## **STATE OF IDAHO**

### **Prior Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

#### **Current Status: OPEN**

The Commission is currently working to correct reporting issues and intends to contact the federal grantor to determine which report corrections are necessary.

#### **HEALTH AND WELFARE, DEPARTMENT OF**

##### **FINDING 07F-2**

Medicaid

93.778

Department of Health and Human Services

Questioned Costs: Not Determinable

The Medicaid program has not coordinated the efforts to recover benefit costs through the child support program as required. Federal regulation (42 CFR 433.155) requires the State Medicaid program to establish an agreement with the State child support program to coordinate the recovery of benefit costs from non-custodial parents and other third parties. The Medicaid program is required to pay the administrative expenses that are not otherwise allowable under the federal child support program, and to pay an incentive to the State program equal to 15% of the amounts recovered. This incentive amount is paid entirely from the federal share of the recoveries.

The State Medicaid Plan indicated that the required agreement existed during fiscal year 2006 with the child support program, but a copy of this document could not be located by the Department. In addition, we found no evidence that the Medicaid program had ever paid the child support program for expenses to recover benefit costs.

The Department drafted a cooperative agreement, effective on July 1, 2007, that both the Idaho Medicaid and child support programs signed. This agreement was submitted to the federal grantor but was not approved for the following two reasons:

1. The State child support program is not eligible to receive the 15% incentive, as it is not a separate political subdivision as defined by regulation.
2. Additional language is needed to meet HIPPA confidentiality requirements related to medical records.

#### **RECOMMENDATION**

**We recommended that the Department continue to pursue birth costs and work to finalize the agreement between the State Medicaid and child support programs that will meet the requirements of federal regulations.**

#### **Current Status: CLOSED**

The Department has developed a methodology to properly identify the expenses associated with Medicaid birth cost recovery efforts expended by the Child Support Enforcement Unit. This methodology has been sent to the federal grantor for final approval, but approval has not been received yet

##### **FINDING 07F-7**

Medicaid

93.767

Department of Health and Human Services

Questioned Costs: Not Determinable

Records are not created in the accounts receivable system for all CHIP-B cases tested. A data transfer process was developed by the Department to create records in the automated accounts receivable system for CHIP-B client premiums. We tested 30 CHIP-B client files and identified two (7%) where the required receivable record was not established. As a result, no billings were sent to clients, and Department staff was unable to identify the reason for these omissions. In addition, the Department does not have an established reconciliation process to ensure that all CHIP-B client information



**STATE OF IDAHO**

**Prior Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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interfaces accurately between the client eligibility system and the accounts receivable system.

**RECOMMENDATION**

**We recommended that the Department analyze the interface process used to create accounts receivable records for CHIP-B premiums to identify the cause for any omitted records. We also recommended that the Department complete a monthly reconciliation between the eligibility and accounts receivable systems to ensure that all records are properly created, and to bill and pursue any unpaid premiums.**

**Current Status: OPEN**

The Department has implemented a reconciliation process identifying errors, but resolution of errors is incomplete and not well documented.

**FINDING 08F-3**

Medicaid

93.778

Department of Health and Human Services

Questioned Costs: Not Determinable

Medicaid eligibility data in EPICS is still not reconciled to the Medicaid Automated Information System (AIM). We recommended in the fiscal year 2003, 2005, 2006, and 2007 audits that the Department establish a reconciliation process between EPICS and the Medicaid AIM payment system to ensure that client eligibility was properly recorded and that provider claims were paid promptly. This reconciliation process has not been fully developed nor consistently completed.

The Department has been working to establish reconciliation procedures, but the reconciliation is not performed consistently and current procedures are inadequate to prevent, detect, or correct errors in EPICS and AIM. The contract with Electronic Data Systems (EDS) requires a quarterly reconciliation, but the Department has failed to provide the information needed to complete the reconciliation. The payments to EDS include the cost of reconciliation even though it is not being performed.

Additionally, no interim procedures exist to ensure the accuracy and integrity of the eligibility records or to communicate potential reconciliation issues which would affect the new MMIS system. As a result, clients are not provided benefits promptly, or sometimes at all, and providers who render services to clients cannot be paid until the AIM record is created. For example, one client remained eligible in EPICS but pharmaceutical services were delayed because AIM did not recognize the client's eligibility.

**RECOMMENDATION**

**We recommended that the Department continue to refine procedures to identify and correct errors in the automated records that cause client eligibility to be delayed or not established at all. These procedures should include appropriate data collection to provide at least quarterly reconciliations in compliance with contract requirements.**

**STATE OF IDAHO**

**Prior Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

**Current Status: OPEN**

The Department will continue to monitor and review the reconciliation reports through the system transitions.

**FINDING 08F-4**

Program 1

Child Support Enforcement

93.563

Department of Health and Human Services

Questioned Costs: \$3 million

Child support costs of over \$7 million were improperly charged to federal grants over the past several years. Child support cases must meet certain eligibility criteria for the Department to receive federal grant funds for the cost of providing full enforcement services. Cases are eligible for federal financial participation (FFP) from the Child Support grant if the individuals involved receive benefits under other assistance programs (such as Medicaid or Food Stamps) or have applied for child support services and paid a \$25 application fee.

Program 2

Temporary Aid to Needy Families

93.558

Department of Health and Human Services

Questioned Costs: \$4.3 million

For all other child support cases, the Department must provide services relating to the processing of child support amounts and the distribution of these to custodial parents. However, the costs to provide these "limited services" are not allowable to the Child Support grant unless the court order was issued by the State on or after January 1, 1994 and collections are received through a wage withholding process. Additionally, those cases with a court order issued by the State before January 1, 1994, and collections are received through a wage withholding process are eligible for FFP from the Temporary Assistance for Needy Families (TANF) grant.

We identified two issues concerning the costs allocated by the Department to the Child Support grant and the TANF grant for these limited services cases. The first involves the types of costs included in the allocation process, and the second involves the method for allocating these costs.

The federal grantor provided guidance that only those costs specifically related to the processing and distribution of child support amounts received through a wage withhold process are allowable. However, the costs identified by the Department to provide these "limited services" also included system, case management, and other costs beyond those specifically allowed.

In addition, the method used by the Department to allocate costs is based on ratios that improperly include cases and/or transactions which do not meet the requirements or guidance to be allowable. For example, collections that are not received through a wage withholding process are improperly included in the ratio used to allocate these costs to the federal grant.

The combination of the two issues has resulted in the allocation of approximately \$3 million in unallowable costs to the federal Child Support grant over the past four years and \$4.3 million in unallowable costs to the federal TANF grant over the past eight years.

We recommended in the fiscal year 2007 audit that the Department exclude costs from the federal grant for child support cases where the client is not eligible for services. The Department agreed and developed new procedures to ensure that only cases where the client is eligible for services are charged to the grant. These new procedures

**STATE OF IDAHO**

**Prior Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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involved changing the allocation method and returning \$1.2 million to the federal grantor. However, the changes in the allocation method did not remove those collections that were not through a wage withholding process from the ratio. In addition, the pool of costs continues to include amounts beyond those specifically allowed. As a result, the Department continued to allocate unallowable costs to the federal grant. The \$1.2 million of disallowed costs were also improperly moved to the TANF grant rather than repaid from other non-federal funds and are included in the total questioned costs for the TANF grant.

**RECOMMENDATION**

**We recommended that the Department amend the amounts and method used to allocate costs to the Child Support and TANF grants for limited services cases. The allocation method should include only those transactions on open cases where the collections are through a wage withholding process, and only those costs specifically related to the processing and distribution process. We further recommended that the Department contact the federal grantor to resolve the questioned costs.**

**Current Status: OPEN**

The Department indicates it has removed payment posting charges and phone call center charges from the Child Support IV-D grant. These amounts were calculated based on the methodology outlined in the original Department response.

Additionally, the Department submitted an amendment to the cost allocation plan to allocate child support costs to the programs that benefit from these services. The federal grantor and the federal Division of Cost Allocation approved the Department's proposed amendment on June 23, 2009.

The Department is currently working with the federal grantor to resolve the questioned costs.

We will review the cost allocation amendment to ensure that costs charged to the Child Support and TANF grants are allowable and monitor the Department's progress in resolving the questioned costs with the federal grantor.

**FINDING 08F-5**

Temporary Assistance to Needy Families  
93.558  
Department of Health and Human Services  
Questioned Costs: \$5.3 million

Administrative costs of \$5.3 million are incorrectly allocated to the TANF grant. The Department uses several methods for allocating administrative costs to federal grants, one of which is a "random moment time study" (RMTS). This method requires the Department to gather data about the activities that employees are performing at random moments during a period, which is then converted to a percentage calculation to allocate shared costs to each program or grant. The process for gathering data involves email requests to hundreds of employees each month asking that they identify their activity at the time of contact using various codes separated into 12 categories and providing narrative explanations as necessary.

**STATE OF IDAHO**

**Prior Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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Data from the Social Services RMTS for fiscal year 2008 indicates that all responses to the activity codes within the "Other Service Related" category were charged to the TANF Family Preservation grant. This category contains a total of six miscellaneous activities, two of which are activities that are not allowable under TANF regulations, and the other four are either no longer performed or the Department was unable to confirm the nature of the underlying activities. As a result, we question the allowability of nearly \$5.3 million in administrative costs charged to the TANF grant through the allocation of the Social Services Cost Pool, due to the lack of appropriate evidence that the costs benefit the grant as required by federal regulations.

An external consultant identified some weaknesses within the RMTS allocation process while reviewing various grant costs. As a result, the Department began reviewing the RMTS and found that existing errors were likely caused by a lack of staff training and supervisory emphasis on the importance of accurate responses, an out-of-date training manual, inadequate monitoring and quality assurance, and a lack of assigned responsibility for managing the allocation process and results.

The Department also noted that more than half of the responses identified in the "Other Service Related" category were incorrect and should have indicated a IV-E (foster care, adoption assistance, etc) grant activity code. Many of the responses did not include the required narrative needed to determine the appropriate allocating grant.

The Department has indicated its intention to submit a new allocation plan, create a quality assurance process, and require more comprehensive staff and supervisory training.

**RECOMMENDATION**

**We recommended that the Department amend the RMTS allocation processes to properly identify and document allowable costs to the TANF grant. We also recommended that the Department contact the federal grantor to resolve the identified questioned cost amounts.**

**Current Status: OPEN**

The Department submitted an amendment to the cost allocation plan that included the recommended changes to the Random Moment Time Study (RMTS) activity codes and is awaiting approval of this amendment. The Department is currently working with the federal grantor to resolve the questioned costs and continues to provide training to staff on the appropriate use of RMTS activity codes.

We will review the cost allocation plan amendment and continue to monitor its progress in resolving the questioned costs with the federal grantor.

**STATE OF IDAHO**

**Prior Federal Findings and Questioned Costs  
for the Fiscal Year Ended June 30, 2009**

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**FINDING 08F-6**

Temporary Assistance to Needy Families  
93.558  
Department of Health and Human Services  
Questioned Costs: \$1.3 million

More than \$1.3 million of training costs charged to TANF are not supported by an appropriate allocation methodology. The fiscal year 2007 audit report included a finding that a disproportionate amount of child welfare training costs required for foster care/adoption assistance caseworkers was charged to the TANF Emergency Assistance (EA) grant without an allocation basis to properly support the amounts. This approach does not comply with federal cost principles (*OMB Circular A-87*), and the use of TANF funds for the recruitment and training of foster and pre-adoptive parents conflicts with the objective of the EA program. These costs are unallowable to the TANF program.

The Department agreed that the use of TANF EA funds for foster and pre-adoptive parent training was inappropriate and stated that TANF funds would no longer be used for this particular purpose. The Department also stated that the methodology for allocating the remaining costs associated with training would be evaluated to determine an appropriate method of allocation.

No changes were made to the allocation methodology until October 2008, allowing \$1.3 million in training costs, including foster and pre-adoptive training, to continue to be inappropriately charged to the TANF grant in fiscal year 2008.

In late 2008, the Department implemented a new allocation methodology by utilizing the Social Services RMTS as the basis for allocating these training costs. New invoice forms have been created using the RMTS rates for the corresponding month, and October 2008 was the first month the new forms and allocation rates were used. We agree that this may be an appropriate method of allocating the training costs, but problems with the RMTS (discussed in Finding 08F-5) may continue to charge unallowable costs to the TANF grant.

**RECOMMENDATION**

**We recommended that the Department reassign RMTS cost codes to appropriate grants to comply with all *OMB Circular A-87* cost requirements, and proceed with efforts to update the RMTS manual, train staff, implement a monitoring process, and submit a revised cost allocation plan for federal approval. We further recommended that the Department contact the federal grantor to resolve all questioned cost amounts.**

**Current Status: OPEN**

The resolution of this finding is contingent on the resolution of Finding 08F-5 regarding allocated costs to TANF. When that finding is resolved, the Department is prepared to adjust training costs incurred during fiscal year 2008 and the first quarter of fiscal year 2009 to reflect the revised allocation methodology. The Department will work with the federal grantor to resolve the questioned costs.

## **STATE OF IDAHO**

### **Prior Federal Findings and Questioned Costs for the Fiscal Year Ended June 30, 2009**

#### **VOCATIONAL REHABILITATION, IDAHO DEPARTMENT OF**

##### **FINDING 08F-7**

Rehabilitation Services  
84.126  
Department of Education  
Questioned Costs: Not Determinable

Federal funds are not requested within the time frames established in federal requirements. Federal regulations under the Cash Management Improvement Act (CMIA) require the Department of Vocational Rehabilitation (IDVR) to request federal funds within specific time frames based on the type of expenditure being reimbursed. The timing of requests is intended to minimize any delay in receiving reimbursements while keeping surplus federal funds on hand to a minimum.

Federal funds for operating costs and trustee and benefit payments were requested up to five days early, while some payroll costs were requested up to eight days late. These requests did not comply with the requirements of the CMIA and could result in potential interest costs payable to the federal grantor. The IDVR was not aware that requests for federal funds were based on business days, not calendar days.

##### **RECOMMENDATION**

**We recommended that the IDVR draw federal funds within the time frames established in federal regulations.**

##### **Current Status: CLOSED**

The Department has made the required changes to its federal draw process to comply with CMIA requirements.

##### **FINDING 08F-8**

Rehabilitation Services  
84.126  
Department of Education  
Questioned Costs: Not Determinable

Indirect rates used to charge administrative costs to federal grants are not properly supported. Federal grants received by the IDVR allow for administrative costs to be charged based on an indirect rate. The indirect rate must comply with specific requirements as described in federal regulations (*OMB Circular A-87*) and use the agency's accounting system as the basis for the calculation.

The data and calculations used by the IDVR to develop the fiscal years 2007 and 2008 indirect rates were not available for audit. In addition, the current rate has not been calculated or submitted to the federal grantor as required. Although we performed limited audit procedures to evaluate whether the indirect rates used during the audit period were reasonable, significant risks exist that amounts claimed as indirect administrative costs are not complete or accurate.

The IDVR has experienced significant employee turnover in the accounting section during the last two years and has not fully developed or documented the processes and calculations to support the indirect rates.

##### **RECOMMENDATION 08F-8**

**We recommended that the IDVR properly support the indirect rates used to charge administrative costs to federal grants by developing and documenting the processes and calculations in accordance with federal regulations.**

##### **Current Status: OPEN**

The Department is currently working with the federal grantor to have indirect rates approved for SFY 2008 and 2009.

# APPENDIX A

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Responses from Agencies to the Findings and Recommendations in this Report



**I D A H O**  
**Commission for the Blind & Visually Impaired**

341 W. Washington Street  
Boise, ID 83702  
(208) 334-3220 or 1-800-542-8688  
Fax: (208) 334-2963

*Angela Jones, Administrator*

March 29, 2010

TO: Legislative Services Office Audit Team

SUBJECT: Audit Update

The Idaho Commission for the Blind & Visually Impaired's (ICBVI) response to the audit update follows:

1. The schedule of federal expenditures is not supported by the accounting records.

ICBVI administers eight programs, five of which are funded by federal grants. Due to the diversity of programs the agency uses a cost allocation plan to properly allocate costs across all programs. Under a cost allocation plan the state's accounting and reporting system, STARS, cannot identify costs to be allocated to each grant although according to OMB Circular A-87 the allocated costs are considered direct costs. OMB Circular A-87 does allow the use of a cost allocation plan. The total expenditures used on the cost allocation plan are taken from STARS reports DAFR 7850 and DAFR 8280 and are reconciled monthly. The cost allocation worksheets are the accounting records used to support the schedule of federal expenditures as reported. This information was provided to the Legislative Services Office audit team.

2. The approved indirect cost allocation plan is still not followed and includes direct costs in error.

ICBVI is following its approved cost allocation plan. The issue ICBVI is facing is lack of documentation of the approved cost allocation plan by the US Department of Education and the subsequent re-certification of the approved plan. ICBVI is working to secure a copy of the documentation from the US Department of Education.

3. Federal funds are not requested within the time frames established in federal requirements.

ICBVI acknowledges the past issues and has taken measures to ensure this issue is resolved.

Sincerely,

Angela Jones  
Administrator





**IDAHO DEPARTMENT OF FISH AND GAME**

600 South Walnut/P.O. Box 25  
Boise, Idaho 83707

C.L. "Butch" Otter / Governor  
Cal Groen / Director

March 30, 2010

Mr. Don Berg  
Legislative Audits Division Manager  
Legislative Services Office  
Statehouse Mail

Dear Mr. Berg:

Thank you for the comprehensive review of the Department of Fish and Game for the three fiscal years of 2007, 2008, and 2009. We appreciate the professionalism that your staff demonstrated during the review and the valuable information provided to this Department. We concur with the one finding reported and the following information is provided to you to document our corrective action plan. If I can be of any further assistance please contact me.

Corrective Action Plan: The Department concurs with the finding that errors in billings occurred in December of 2009 when our primary supervisor/reviewer was on vacation. While we believe that our normal process would have identified these errors prior to sending a billing we agree that improvements can be made with our internal process. Our budget analyst is now being cross-trained to act as the backup approver when the primary reviewer is unavailable for any reason and the individual responsible for original invoice preparation has been provided additional training. The reviewer will also be required to initial the documentation indicating a review has been completed. We are also investigating a method to electronically store all supporting data and results of queries to avoid retaining an excessive amount of paper copies. Once implemented this should provide a clearer audit trail of all steps taken in preparation of the Department's billing. The Department has made the needed invoice corrections and submitted revised billings prior to the completion of audit field work.

Sincerely,

A handwritten signature in black ink, appearing to read "Cal Groen".

Cal Groen  
Director

CG:jl

*Keeping Idaho's Wildlife Heritage*



IDAHO DEPARTMENT OF  
HEALTH & WELFARE

C.L. "BUTCH" OTTER- Governor  
RICHARD M. ARMSTRONG - Director

DAVID N. TAYLOR – Deputy Director  
Bureau of Audits & Investigations  
450 West State Street, 9<sup>th</sup> Floor  
P.O. Box 83720  
Boise, Idaho 83720-0036  
PHONE 208-334-5578  
FAX 208-334-5694

April 9, 2010

Don Berg, Manager  
Legislative Audits Division  
Legislative Services Office  
P.O. Box 83720  
Boise, Idaho 83720-0054

Dear Mr. Berg:

On behalf of the Department, we thank you for the efforts of your staff and for the opportunity to respond to your report. The Department of Health and Welfare has reviewed and responded to the recommendations presented in Single Audit Report for Fiscal Year 2009. Enclosed is a copy of our reply to each item addressed in the audit.

If you have any further questions, please contact Steve Bellomy 334-0609.

Sincerely,

A handwritten signature in dark ink, appearing to read "D. Taylor", written over a horizontal line.

DAVID N. TAYLOR, CPA, CFE  
Deputy Director

Enclosure

Idaho Department of Health and Welfare  
Single Audit Report  
Findings and Department Response  
Fiscal Year 2009

**Finding 1 - Costs of \$5.2 million claimed as "Maintenance of Effort" for the TANF grant are not qualifying expenditures.**

**DEPARTMENT RESPONSE**

**MOE Spending of \$5.2M are not qualified expenditures**

With respect to the \$5.2M of expenditures not being qualified for claiming as TANF Maintenance of Effort (MOE), the Department disagrees with this finding. The \$5.2M identified in this finding is attributed to Family Preservation activities as determined by the Random Moment Time Study (RMTS). Family Preservation includes:

- Routine contacts, other monitoring, and/or communication with parents, foster parents, children, or child care providers on the status of the child, daily behavior management/supervision, special activities, etc.
- Referral to services intended to help prevent removal of a child from his/her own home
- Placement prevention case management
- Development of goals, service plans, written service agreements, and routine supervisory contacts.

Effective October 1, 2008, the federal Department of Health and Human Services issued Program Instruction No. TANF-ACF-PI-2008-10. This Instruction states:

*"...qualified non-assistance pro-family expenditures for benefits and services provided to families who are not considered "eligible families" as defined in 45 CFR 263.2(b), count towards meeting a State's basic MOE requirement."*

Within the Policy section of this Program Instruction is a list of allowable healthy marriage and responsible non-assistance activities. The Department believes that the activities and services provided within the scope of Family Preservation fall within the allowable list provided by federal guidance. Below is a selected list of activities stated as allowable in the Program Instruction that is accomplished by Family Preservation:

- Activities to promote marriage or sustain marriage through activities such as counseling, mentoring, disseminating information about the benefits of marriage and 2-parent involvement for children, enhancing relationship skills, education regarding how to control aggressive behavior, disseminating information on the

causes of domestic violence and child abuse,. . . financial planning seminars. . divorce education and reduction programs, including mediation and counseling;

- Activities to promote responsible parenting through activities such as counseling, mentoring, and mediation, disseminating information about good parenting practices, skills-based parenting education, encouraging child support payments, and other methods.

The Department believes that the eligible activity guidance provided by this Program Instruction is in alignment with the principles and services provided by Family Preservation, particularly "Placement prevention case management." Based on these criteria, the \$5.2M is allowable to count towards meeting the Department's basic Maintenance-of-Effort requirement.

#### TANF expenditures are incorrectly categorized

With respect to the classification of TANF costs reported in the federal financial report, the Department agrees with the statement and recommendation. A review of all TANF expenditures will be conducted, and re-categorization will be performed as appropriate.

#### ACF-204 MOE report has incorrect client counts for those served by MOE funds

With respect to the client counts reported in the FFY 2009 ACF-204 MOE report, the Department agrees with the statement and recommendation. The Department is refining the method to identify and count participants served by programs funded with MOE.

#### **Finding #2 - Indirect costs of \$1.6 million are improperly allocated to the TANF grant.**

##### DEPARTMENT RESPONSE

With respect to Indirect Costs being incorrectly allocated to TANF via the RMTS, the Department agrees. The Department agreed with the FY08 audit finding and submitted a revised cost allocation plan to the Division of Cost Allocation. Approval and commencement of the revised RMTS is anticipated by April 30, 2010. In the mean time extensive retraining has taken place to minimize the incorrect use of the "Other Services" response. A plan for reallocation of the FY08 and FY09 expenses has been proposed to the Federal grantors and is pending their response.

#### **Finding #3 - Training costs of \$700,000 charged to TANF are not supported by an appropriate allocation methodology.**

#### DEPARTMENT RESPONSE

With respect to training costs being incorrectly allocated to TANF via the RMTS, the Department agrees in principle. The Department agreed with the FY08 audit finding and, with concurrence of ACF, revised the billing form effective with services commencing October 1, 2009. Lag time in invoices being received from the vendors resulted in delayed application of the new billing methodology. The new methodology eliminates the direct billing of TANF and does use the RMTS which does include the TANF flaw identified in finding #2. Final resolution of the total costs and reallocation is subject to approval of the new cost allocation plan and approval of the reallocation methodology proposed for finding #2 by our federal partners.

#### Finding #4 - Child support costs of over \$400,000 were improperly charged to the TANF grant.

#### DEPARTMENT RESPONSE

The Department disagrees with this finding. The Division of Welfare sought guidance from the US Department of Health and Human Services Administration for Children and Families Office of Child Support Enforcement Division of Policy upon original receipt of this repeat finding. Elaine Richman informed the Division that a portion of these costs are allocable to TANF, using a benefiting principle approach. Following this guidance, the Department amended its Cost Allocation Plan to allocate RSO costs between TANF and Child Support using this approach. Within the cover letter sent to our cognizant federal agency for the Plan amendment, the Department expressly stated its intention to: *"...distribute [RSO] costs that are eligible for IV-D [Child Support] funding to that program, and allocate those costs not allowable under IV-D to TANF."* The Plan amendment was approved by our Federal partners on June 23, 2009, and the Division of Welfare will continue to use this guidance to distribute its costs.

# IDAHO

DEPARTMENT OF LABOR

C.L. "BUTCH" OTTER, GOVERNOR  
ROGER B. MADSEN, DIRECTOR

March 15, 2010

Mr. Don Berg, Manager  
Legislative Audits Division  
Legislative Services Office  
Statehouse Mail  
Boise, Idaho

SYBJECT: FY 2009 Management Report

Dear Mr. Berg:

We have received the FY 2009 Management Report relating to the statewide *Single Audit Report* for the Department of Labor.

The Department agrees with the finding that the audit trail for amounts reported on the ETA 227 report is inadequate and improvements are needed in methods used to gather and reconcile information. The Department is devoting resources to studying the ETA 227 reporting process and is implementing appropriate changes to bring the reporting process up to acceptable standards. The Department will work with the Legislative Audit Office to resolve this finding.


The Department has assigned a project manager to research issues, recommend and implement process changes, and coordinate with other staff as necessary to accomplish objectives. The procedure to file the ETA 227 report has been modified so both fiscal and program personnel review the report and supporting documentation prior to filing to insure amounts reported are supported and reconciled with accounting records.

The ETA 227 report for quarter ending March 31, 2010 is due May 1, 2010. Significant improvements will be implemented prior to the due date. Source records will be identified and an audit trail maintained to support summary information reported.

Improvements will be fully implemented and the finding resolved prior to filing the ETA 227 report for quarter ending June 30, 2010 which is due August 1, 2010.

I would like to thank you staff for their professionalism, patience, and assistance during this audit.

Sincerely,



Roger B. Madsen  
Director

## **Idaho Division of Vocational Rehabilitation**

### Finding #1 State Matching funds were improperly reported, which reduced reimbursements by nearly \$475,000

IDVR discovered and corrected the matching fund error during the SFY09 single audit. Federal reports were corrected for the period ending September 30, 2009 and were submitted accurately for the period ending December 31, 2009. Due to the timeliness of this correction, IDVR was able to collect all but \$55,785 of the federal funds available to the program.

Significant cuts in state general fund during SFY09 resulted in the reversion of federal funds. Fund reversion would not have been avoided with a correct accounting of matching and program income funds during the year. Additional general fund cuts in FY10 will increase the size of the fund reversion for FY10. Reversion of federal dollars by IDVR will not be avoided until state general funds increase or additional sources of non-federal match are captured.

Spreadsheets used to track match and program income have been corrected and additional cross matching processes have been put in place to identify fund totals. Additionally, the IDVR fiscal manager has increased the review process.

### Finding #2 The indirect rate used to charge administrative costs to federal grants was not properly supported.

At the suggestion of the Department of Education, IDVR allowed the FY2005 indirect cost rate prepared for FY2005 to continue through SFY09. This allowed the fiscal staff to focus on preparing an accurate cost rate proposal that has been accepted by the Department of Education for all of FY2010. The FY11 proposal was submitted on 12/31/09 and is currently being evaluated by the Department of Education. Fiscal staff will continue to submit annual cost rate proposals that tie to state financial reports.

March 22, 2010



**Idaho  
Vocational  
Rehabilitation**

A Division of the  
State Board of  
Education

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**TO:** Legislative Services Audit Team

**FROM:** Michael Graham,  
Administrator, Division of Vocational Rehabilitation

**DATE:** March 22, 2010

**SUBJECT:** Response to Audit Update, per memorandum from LSO,  
dated March 19, 2010

The Idaho Division of Vocational Rehabilitation would like to extend our appreciation to the audit staff of Legislative Services Office for the single audit of SFY2009. We have reviewed the issues that arose from the audit and agree with the recommendations made by the auditor, Wade Kimball. Corrective actions have been completed for both findings.

We would like to extend our thanks once again to Wade for his professionalism and assistance throughout this audit.

Regards,

A handwritten signature in cursive script that reads 'Michael Graham'.

Michael Graham  
Administrator  
Idaho Division of Vocational Rehabilitation



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